

DEPARTMENT OF THE ARMY  
HEADQUARTERS, UNITED STATES ARMY ALASKA  
Fort Richardson, Alaska 99505-5000

United States Army Alaska Pamphlet 37-1

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Financial Administration

Resource Management

**Summary.** This pamphlet identifies the procedures to be used within United States Army Alaska (USARAK) for managing appropriated funds, Table of Distribution and Allowance(s) (TDA) civilian positions and execution of management programs.

**Applicability.** This pamphlet applies to all USARAK funded units and activities.

**Interim changes.** Interim changes to this pamphlet are not official unless the Director of Information Management (DOIM) authenticates them. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

**Suggested improvement.** This pamphlet's proponent is the USARAK G8. Users are invited to send comments and suggested improvements on a Department of the Army Form (DA) 2028 (Recommended Changes to Publications and Blank Forms) directly to the USARAK Forms G8 at APVR-RRM.

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## **1. Purpose.**

This guide identifies the procedures used within USARAK for managing appropriated funds and TDA civilian positions and equipment. This guide is intended to aid leaders in effectively managing the resources entrusted to their care.

## **2. References.**

Related publications are listed in appendix A.

## **3. Explanation of abbreviations.**

Abbreviations are explained in appendix B.

## **4. General.**

Leaders at all levels are responsible for safeguarding the resources provided and for ensuring that they are used in the most efficient and effective manner to accomplish the mission consistent with appropriate laws, regulations and higher headquarters guidance. Available resources will seldom, if ever, be sufficient to meet all valid requirements. The information in this guide will assist in better managing the resources that are available.

## **5. Responsibilities.**

### **a. USARAK Commanding General.**

- (1) Approve the Command's Resource Priorities.
- (2) Approve distribution and redistribution of resources within the Command.
- (3) Ensure that internal management controls are in place to prevent fraud, waste or abuse of resources provided.
- (4) Provide budget assessment to CG, USARPAC as needed.

### **b. USARAK Chief of Staff (CofS)**

- (1) Provide day-to-day oversight for the execution of the USARAK budget.
- (2) Ensure that funds are distributed and executed IAW the Commanding General's resource priorities.
- (3) Adjudicate disagreements within USARAK on resource issues.
- (4) Serves as the decision maker for requests for exception to cost containment measures.
- (5) Act as chairman for the PBAC.
- (6) Approval authority for out of state TDY for the USARAK staff.

### **c. USARAK Deputy Commanding Officer (DCO) (Commander, Arctic Support Brigade), Brigade and Separate Battalion Commanders.**

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- (1) Ensure resources provided are effectively employed to meet mission requirements.
  - (2) Implement internal controls to prevent fraud, waste or abuse of resources provided.
  - (3) Ensure that funding levels aren't exceeded without prior USARAK CofS approval.
  - (4) Determine internal distribution of funds.
  - (5) Approve out of state TDY (USARAK DCO, brigade commanders only).
  - (6) Designate a budget officer or NCO to assist with the management of the unit's budget and to act as POC with the USARAK G8.
  - (7) Identify funding shortfalls preventing mission accomplishment and submit Unfinanced requirements (UFRs) to the G8.
- d. USARAK Primary Staff Principals.
- (1) Responsible for effectively executing their staff budget.
  - (2) If designated, act as Program Director (PD) for specified functional area. Serve as the USARAK advocate with their USARPAC staff counterpart for that function.
  - (3) Identify critical shortfalls within their program and submit UFRs to G8.
  - (4) Serve as non voting member of the PBAC.
  - (5) Designate an individual within the section to assist with the management of the section's budget and to serve as a POC with the USARAK G8.
- e. USARAK G8.
- (1) Staff proponent for resource management under the direction of the USARAK CofS.
  - (2) Advise the Commanding General, subordinate commanders and the USARAK staff on management of appropriated funds, TDA manpower and equipment documentation, and management programs.
  - (3) Serve as recording secretary for the PBAC. Schedule the meetings, prepare the slides and publish the minutes.
  - (4) Designate a budget analyst within the G8 to assist each unit, staff section and activity in execution of their budget.
  - (5) Provide managerial accounting support to both USARAK and Garrison units, staff and activities.
  - (6) Manage the Army Travel Card Program for both USARAK and Garrison units, staffs and activities.
  - (7) Administer the Management Control Program.
  - (8) Provide support for TDA personnel and equipment documentation.

(9) See appendix N for a more detailed description of G8 organization and functions.

## **6. Funding.**

Funds are appropriated by Congress for a specific amount, purpose and period of time. Care must be exercised to ensure that any funding received is executed IAW all applicable laws, regulations and higher headquarters guidance. The G8 can assist in determining appropriate use of funds. In some cases, an SJA review may be warranted if a fiscal law interpretation is required.

a. **Funding Flow.** USARAK receives its funding from USARPAC. Almost all funds received are Operational Maintenance, Army (OMA), which are one year funds meaning they are only available for execution during the year received. Funds not obligated by the end of the fiscal year (30 September) are not available for new use. Funds are received to execute specific programs. While the USARPAC G8 manages the USARPAC budget, often actual decisions on what is funded are made by the respective USARPAC staff program director who specify the programs (i.e., USARPAC G3 is the proponent for training enablers, the G2 has oversight over intelligence programs, etc.).

b. **Funds Distribution.** Initial budget guidance for the coming fiscal year is typically received in the 3d quarter of the current fiscal year and is based on the President's Budget submission to Congress early in the calendar year. Based on the guidance received and the Commanding General's resource priorities, the USARAK G8 will determine a recommended initial internal distribution of funds as well as civilian work-years for those units and activities with civilian positions. This initial guidance will be published usually by 15 September. USARAK won't receive its definitive budget guidance until USARPAC publishes the Funding Letter, typically late 1st quarter of the fiscal year. This guidance is based on the Defense Appropriation signed into law. If there are new significant differences between the initial guidance and the Funding Letter, the USARAK G8 will prepare revised budget guidance. USARAK will distribute to the Brigade and separate battalion level; internal unit distribution will be determined by the unit commander.

c. **Funding Shortfall.** There is seldom, if ever, enough money to meet all legitimate requirements. Leaders must ensure that the funding that is received is applied in the most effective manner to meet the highest priority requirements. Unfinanced requirements (UFR) can be submitted requesting additional funding. See appendix E (UFR Format) for details on how to prepare and submit a UFR.

## **7. Budget Execution.**

a. The G8 will review execution on a daily basis and will also be a topic at every PBAC. The respective G8 budget analyst will contact units or activities if execution is significantly above or below target to assist in determining the cause and corrective action if appropriate. Units and activities will not exceed their annual funding program without prior approval of the USARAK CofS. Although execution is monitored on a continual basis, key dates for review are March (mid-year) and the July (beginning of 4th quarter). Those units and activities that are significantly below target may have funding pulled and reapplied towards other command priorities. Overall USARAK must be at least 80% obligated by the end of July or risk withdrawal of funds from USARPAC.

b. Several tools are available to assist units and staff in monitoring execution of the budget. These include the data based commitment and accounting system (dBCAS) and financial logistics FINLOG. A more detailed description of these is at appendix F (RM Tools).

## **8. Funding Support for Supply Requisitions.**

a. The Standard Army Retail Supply System (SARSS) is the primary automation system used in the Army DS/GS supply operations. It processes customer requests from other supply systems at the unit

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level (ULLS, SAMS and SPBS-R). SARSS maintains stock record balances and reports them to the higher echelon SARSS. SARSS provides requisition status (estimated order-ship date, back ordered items, etc.) feedback to its supported ULLS (at the unit level).

b. Increases and Decreases on the SARSS Gateway. The Program and Budget Division within the USARAK G8 provides a limit on the amount of supplies units can order using SARSS. When a unit inputs a supply requisition using the Unit Level Logistics System (ULLS), the requisition will eventually move through SARSS. If the amount of funding loaded into SARSS is not sufficient to fund the cost of the item(s) the unit ordered, then the requisition will not pass through SARSS. The requisition will then be routed into a Management Review File (MRF), at which time DOL will contact the G8 budget officer and the unit S4 to question the validity of the requisition and to determine if it should continue to process through SARSS. If it's determined that the requisition should continue through SARSS, the G8 budget officer will increase the funding amount within SARSS. Once completed, the requisition will continue and the supplies will be ordered. If not, the requisition will be rejected and returned back to the requesting unit. If rejected, the requesting unit must cancel the requisition to prevent the automatic reorder/re-submission of the requisition.

c. The amount of funding loaded into SARSS will periodically be reviewed. Changes to the amount of funds loaded into SARSS are common throughout the FY. Changes can result from various reasons to include: DA funding withholds, contingency operations, national emergencies or changes in DA/DOD budget and spending directives. The amount of funding loaded into SARSS may not always reflect the amount of funds a unit has available in their annual budget.

d. SARRS Bypasses, (also commonly known as "Call-Ins"). The Army is experiencing drastic reductions in personnel and available funds while mission requirements are increasing. To meet these increasing demands, logisticians must become more efficient. To support these initiatives, technicians are taking advantage of new communication technologies along with existing Standard Army Management Information Systems (STAMIS) to design faster systems for ordering services and supplies. Examples include E-MALL (Electronic Mall). The Defense Logistic Agency's (DLA) EMALL goes beyond what's offered by most online stores because it harnesses the power of all DLA products and provides USARAK units the ability to compare similar products. On-line purchases using EMALL must be pre-approved by the G8's budget officer. Since an EMALL purchase moves directly from the requesting unit to DLA, the purchase transaction is outside SARSS and then not controlled by the amount of funds loaded into SARSS. This purchase is not tracked by the budget officer or analyst which can lead to a unit exceeding their remaining fund balance. Therefore units must contact their budget analyst or the budget officer prior to using EMALL.

## **9. Program Budget Advisory Committee (PBAC).**

The PBAC assists the Commander in effectively managing resources by serving as a forum for commanders and the USARAK staff to identify resource management issues and develop recommended solutions. The PBAC meets on a monthly basis to identify and develop, if possible, solutions to resource issues. Those issues that can't be resolved by the PBAC will be forwarded to the CofS along with recommendations. The PBAC is chaired by the CofS or the DCO, which includes the brigade and separate battalion executive officers and representatives from the USARAK primary staff. The USARAK G8 serves as the recording secretary for the PBAC and is responsible for coordinating the timing and location of the meetings, preparing the slides and for publishing minutes after PBAC meetings.

## **10. Management Control Program (MCP).**

a. The Department of Defense established the Management Control Program to comply with the requirements of the Federal Managers' Financial Integrity Act of 1982. DOD defines management control as "the manner in which financial, manpower, and property resources are to be controlled and

safeguarded by the regular authorization, approval, documentation, recording, reconciling, reporting, and related accounting practices.”

b. The proper stewardship of Federal resources is a fundamental responsibility of all leaders within USARAK. Soldiers and Civilians within USARAK must ensure that government resources are used efficiently and effectively to achieve intended program results. In addition, we must ensure that they are used in a way that is consistent with USARAK’s mission; is in compliance with law and regulation; and minimizes potential for waste, fraud, and mismanagement. The USARAK G8 is responsible for implementing the annual Management Control Program (MCP) for USARAK. A more detailed description of this program is at appendix I, Management Control Program.

## **11. Government Travel Charge Card Program.**

a. The Bank of America Travel Card Program was designed to help manage the activities associated with official travel. With built-in control features and special travel-related benefits, the Travel Card Program offers the traveler an expense-management tool for organizing all aspects of government-related travel easily and efficiently.

b. The USARAK G8 is the Program Coordinator for the Bank of America Travel Card Program and can provide detailed information on USARAK specific policies and procedures related. The cardholder is responsible for using the card for the purchase of official travel-related services as specified in the GSA master contract and USARAK’s specified guidelines.

c. It is the card-holder’s responsibility to understand and comply with the DOD/DA’s policy regarding the definition of authorized purchases and official government travel. Use by anyone other than the approved cardholder is strictly prohibited. The card-holder is personally responsible for paying the charges by statement due date and complying with the terms and conditions of the Cardholder Agreement. A more detailed description of this program is at appendix H (Government Travel Card Program).

## **12. TDA Documentation.**

a. Each year USARAK publishes a Command Plan which is the annual force management process designed to account for and document force structure decision and directives from the Army leadership including those changes submitted by OSD and USARPAC outlined in Congressional guidance.

b. The Command Plan results in the approval of the Army Master Force, projected approximately two years out. This plan identifies force structure plans and aligns force structure requirements and authorizations with budget data/decisions. It also provides personnel and equipment requirements and authorizations of the Force at the grade, Military Occupation Specialty (MOS), line item Number (LIN) and quantity level of detail through The Army Authorization Documents System (TAADS) documentation of TDA, Augmentation Tables of Distribution and Allowances (AUGTDA), and Mobilization Tables of Distribution and Allowance (MOBTDA) for active and reserve component units.

c. Any questions or actions that deal with manpower documentation, changing of authorizations to personnel or equipment should be directed to the USARAK G8, Manpower Management Division.

## **13. Summary.**

Leaders at all levels must ensure that the resources provided for their use are safeguarded and effectively and efficiently applied to meet command priorities. While resources will seldom if ever be sufficient to meet all requirements, the information and procedures set forth in this guide should assist in

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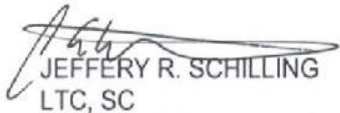
maximizing those resources that are available and to ensure that Soldiers and units have what they require to meet the challenges of near term readiness, support the Global War on Terrorism while simultaneously transforming our Army.

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**Appendix A**

**References**

Office of Management and Budget (OMB) Circular A-123 Management Accountability and Control, revised 21 Jun 95.

OMB Circular A-11, Preparation and Execution of the Budget.

Federal Manager's Integrity Act of 1982.

DFAS 37-1, Finance and Accounting Policy and Implementation.

DFAS 37-100-FY, The Army Management Structure Fiscal Year.

DoDFMR 7000.14-R, Volume 5 (Disbursing Policy and Procedures), August 1999.

DFAS-IN 37-1 (Finance and Accounting Policy Implementation), Chapter 9, January 2000.

FM 14-100, Appendix C, 7 May 1997.

FM 1-06, DRAFT, July 2005.

Army Regulation (AR) 11-2, Management Control, 1 Aug 94.

AR 1-1, Planning, Programming, Budgeting and Execution System.

DA Government Purchase Card Standing Operating Procedure, 31 Jul 02.

USARPAC Reg 37-1, Financial Administration Fund Control and Accounting Policy.

USARAK Fiscal Year End Close Instructions, updated annually at the end of 3d quarter.

USARAK MCP Handbook, August 2000.



**Appendix B**

**Section I**

**Glossary**

APC.....	Accounting Processing Code
ARP.....	Appropriation Reimbursement Program
ASA.....	Annual Statement of Assurance
AUM.....	Assessable Unit Manager
CAPR.....	Capability Requirement
CDV .....	Cost Distribution Voucher (Common Reference for USARAK Form 197)
DA .....	Department of the Army
dbCAS- .....	Database Commitment Accounting System
DCPS.....	Defense Civilian Pay System
DFAS-IN .....	Defense Finance and Accounting Services-Indianapolis
DFAS-PC .....	Defense Finance and Accounting Services-Pacific
DOL.....	Director/Directorate of Logistics
DPW.....	Director/Directorate of Public Works
DRM.....	Director/Directorate of Resource Management
GPC .....	Government Purchase Card
GTCC.....	Government Travel Charge Card
FINLOG .....	Financial and Logistics Management Information System
FY .....	Fiscal Year
IMPAC .....	International Merchant Purchase Authorization Card
MAO.....	Management Accounting Office
MCP.....	Management Control Program
MOD.....	Miscellaneous Obligation Document
PBAC .....	Program Budget Advisory Committee
PBD.....	Program Budget Division

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PD ..... Program Director

POL..... Petroleum, Oils, and Lubricants

PRC ..... Purchase Request and Commitment

RCO..... Regional Contracting Office

SARSS..... Standard Army Retail Supply System

STANFINS..... Standard Finance System

TDA..... Table of Distribution and Allowances

UFR..... Unfunded Requirement

USARAK..... United States Army Alaska

USARPAC ..... United States Army Pacific Command

## **Section II**

### **Definitions**

**ACCOUNTING PROCESSING CODE (APC):** A locally developed, locally controlled, four position, alphanumeric code which abbreviates the accounting classification. It identifies and accumulates expenses for a particular activity and type of expense.

**ALLOTMENT:** Administrative action by a higher HQ that controls periodic outlays of Annual Funding Program. It makes funds available to a subordinate installation for obligation.

**ANNUAL FUNDING PROGRAM (AFP):** Annual budget, normally classified by budget program and appropriation. Developed for each Brigade, Separate Battalion, and Separate Company. The AFP is based on each unit's Command Budget Estimate (CBE) submission, USARAK 350-1 training requirements, historical expenditure rates, and OPTEMPO mileage/hourly usage guidance issued by the Commanding General. The total dollars provided for annual operations and programs. Allotment should not exceed AFP.

**ANTI-DEFICIENCY VIOLATION:** A violation of Title 31, United States Code (USC) that occurs when a subdivision of funds is over-distributed, over-committed, over-obligated, over-disbursed, or obligated in advance of an appropriation. Occurs when you spend more than you were given to spend or spend on something other than that authorized by the appropriation (purpose violation).

**APPROPRIATION:** Authorization by an act of Congress providing budget authority to incur obligations for specified purposes for specified period of time and to make subsequent payments out of the treasury of the United States.

**ARMY MANAGEMENT STRUCTURE CODE (AMSCO):** Eleven digit code which is the common language for interrelating programming, budgeting, accounting, and manpower control through a standard classification of Army activities and functions. AMSCOs tie back to related appropriations and are identified/defined in AR 37-100-FY.

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**BASE OPERATIONS (BASOPS):** Those functions that benefit the entire installation, rather than any one particular activity. Functions include administration, supply, maintenance, transportation, and other activities needed to operate and support the installation. BASOPS functions fall under the US Army Garrison.

**BATTALION LEVEL TRAINING MODEL (BLRM):** Relates training activities to unit status levels in forming tiered operating tempos (OPTEMPO). Used by HQDA in the Training Resource Model (TRM).

**BUDGET EXECUTION:** Implementation and administration of the approved operating budget during the current year. Accomplishment of the mission within available resources without creating over-obligation and/or over-expenditures. Included in the process is the allocation, obligation, expenditure, and reporting of the resources utilized. How an activity spends its budget.

**BUDGET FORMULATION:** Development of detailed resource requirements to support programs, missions, and objectives. The primary purpose of budget formulation is to obtain the resources from USARPAC necessary for execution of approved programs.

**BUDGETARY CONTROL:** Financial control and management that ensures obligations, expenditures, and cost are within the limitations imposed by an activity's AFP and/or Allotment. Established controls that ensure your activity does not spend more money than it was given on its quarterly target letter.

**CAPABILITY REQUIREMENT (CAPR):** Document requesting authority to obtain information management goods and services. CAPRs support and reference information is contained in an approved Requirements Statement (RS). A CAPR is required for legal procurement of equipment hardware, software, or services, and includes automation, telecommunications, visual information, record management, and printing/publications.

**CCH:** Credit Card Holder.

**CCH SINGLE PURCHASE LIMIT:** The maximum amount allowed, IAW the contract, for a single purchase transaction not to exceed \$2500, whether it is one item or multiple items. Order total placed to one vendor regardless of number of items purchased cannot exceed \$2500. If you have a requirement for six items whose total price exceeds the \$2500 limit, you cannot split the requirement between different vendors and/or CCH's in order to make the purchase and stay under the \$2500 limit. It is illegal to split requirements in an effort to avoid a dollar threshold.

**COMMAND BUDGET ESTIMATE (CBE):** Estimate prepared by the Command and Staff around the mid-year point (March-June), which provides a unit's higher headquarters with the unit's budget requirements for the next fiscal year. Contains detailed justification of the approved program, as well as administrative schedules to be utilized in support of the Army Budget Estimates.

**COMMITMENT:** A firm administrative reservation of funds based upon firm procurement directives (Purchase Request, TDY Request, Supply Requisition) that authorize the creation of an obligation without further recourse to the official responsible for certifying the availability of funds. A transaction becomes a commitment when a Certifying Officer has certified funds.

**CONSOLIDATED EXPENDITURE SPREADSHEET:** Name used to identify any log/spreadsheet used to track the balance of funds available. Typically would include name of activity, amount of funds available to activity, and detailed information as to how funds are being spent, including: transaction date, brief description, document number, APC, estimated cost of expenditure, date/block obligated, and any other information deemed pertinent. This spreadsheet should include all of a Unit's spending transactions. It is the Unit's accounting record used to reconcile/balance with DbCAS and STANFINS.



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**CONTINUING RESOLUTION AUTHORITY (CRA):** Legislation enacted by Congress that allows government activities to continue operating until the President signs an appropriation into law. Under

CRA, the fiscal year begins without the enactment of the regular appropriation. Usually specifies a maximum rate at which the agency may incur obligations.

**COST DISTRIBUTION VOUCHER:** Method of transferring cost between APC's belonging to different activities on the same installation. Action must be disbursed in STANFINS before a CDV can be processed.

**CREDITS:** Transactions that reduce an activity's obligations. By reducing the obligations, credits free up dollars so that they can be spent on something else. Credits do not increase an activity's allocation. Units receive various kinds of credits; for example: supply turn-in credits, CONOPs credits.

**DATABASED COMMITMENT ACCOUNTING SYSTEM (DbCAS):** PC based automated commitment ledger system for recording and managing commitments and funding data, and for uploading and receiving obligation data to/from STANFINS and other automated systems.

**ELEMENT OF RESOURCE (EOR) OR ELEMENT OF EXPENSE (EOE):** A four-digit code which identifies different types of goods, services, or other items being procured/consumed, according to their nature, rather than purpose.

**EXPENDABLE:** Item that is consumed as it is used, or that loses its identity in use. It includes items not consumed in use, with a unit price of less than \$2500, that are not classified sensitive or pilferable, and are not otherwise classified as non-expendable or durable.

**EXPENSES:** Expenses are the cost of goods or services consumed in the normal operation of an organization. Expenses are the end result of the purchasing process. Funds that were initially committed, then obligated, become an expense when a unit has received the goods or services.

**FINANCED REQUIREMENT:** A requirement included within an operating program that has been recognized and subsequently funded.

**FINLOG:** A database driven website that provides a centralized supply and financial database for the Army. The system provides secured access through the Internet to a database containing financial data from the Installation Supply Buffer (ISB) and Standard Finance System (STANFINS), as well as, supply data from the Standard Army Retail Supply System (SARSS), SARSS Gateway, and Logistics Support Activity (LOGSA). Within this system, the user is provided with dynamic, real-time, 24-hour financial tracking information, tailored reports and queries, one-stop research, and a means to validate financial input files.

**FISCAL YEAR (FY):** Funds authorized/provided are for a specific period of time. The Federal FY begins on 1 October and ends on 30 September of the next calendar year.

**FLYING HOURS PROGRAM (FHP):** Mission dollars allocated specifically for the operation of the command's aircraft. Reprogramming requires USARPAC approval.

**FORCE STRUCTURE (FS):** Mission dollars provided by DA thru USARPAC to USARAK for equipment changes brought about by TOE, MTOE, and CTA changes.

**FUNDING ALLOWANCE DOCUMENT (FAD):** Document used by USARPAC to transfer funds, allotment, limitations, and AFP to USARAK. It is a legal document subject to the Anti-Deficiency Act. The G8 divides USARAK's RAD into quarterly target letters, further dividing the resources to user level.

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**FUND CODE (FC):** Two-digit code used to identify a specific type of expense. Fund Codes are generally used by financial systems where space for the four-digit APC does not exist. The FC is then tied to an APC and, during the interface with STANFINS, which picks up the APC tied to the FC, and the activity owning the APC is charged for the transaction.

**FUND CONTROL:** Management control over fund authorizations in order to ensure that funds are used only for authorized purposes; funds are economically and efficiently used; and that commitments, obligations, and expenditures do not exceed amounts authorized. Keys to Fund Control are: Enter ceilings into accounting records immediately; Record commitments and obligations promptly; Reconcile Commitments and Obligations and pay bills promptly.

**INCREMENTAL COST:** Cost over and beyond baseline training, operations and personnel costs. These costs are incident to a contingency operation or JCS exercise.

**MANAGEMENT DECISION PACKAGE (MDEP):** Basic building block of the Army Programming Phase. The MDEP states force capability in terms of all resources needed for implementation. It is the controlling link between future year programs and the appropriations enacted by Congress. MDEPs address Prior Year, Current Year, Budget Year, and POM years. It provides feedback on the consequences of decisions and effectiveness of field personnel to administer specific programs. Allows the US Army to evaluate the execution of material, manpower, and dollars tied to wartime and peacetime management across appropriation lines.

**MICRO-PURCHASE:** Acquisition of supplies or services, the aggregate amount of which does not exceed \$2500. Micro-purchases for construction are limited to \$2000. If upgrading, modifying, or renovating real property, contact Directorate of Public Works (DPW) for approval prior to making construction purchases.

**MILITARY INTERDEPARTMENTAL PURCHASE REQUEST (MIPR):** Standard form DD Form 448 used to provide funding for the ordering of goods or services between US Government and Non-US Government agencies/activities.

**NON-EXPENDABLE:** Property that is not consumed in use and which retains its original identity during the period of use. These items may or may not have serial numbers.

**NORMAL OPERATING COSTS (NOC):** Funds supporting the training, contingency requirements, and day-to-day operations of a unit.

**OBLIGATION:** An obligation is a legal reservation of funds which results when an order is placed or a contract is awarded for goods or services. How USARAK obligates funds:

In requisitioning stock funded items through normal USARAK supply channels, the obligation occurs as ULLS requisitions are processed into SARSS and transmitted to DOL. Other requirements are processed through the G8 office, such as Aquiline purchase requests, TDY orders, cost transfers, MIPRs, and manual PR&Cs. All of these transactions generate an obligation (legal transactions that bypass these two processes, such as call-ins, off-line requisitions, or Internet-based requisitioning). Any requisition that violates the DA IMPAC SOP or by-passes normal supply channels requires an approval by the CofS. Only appointed Contracting Officers, acting within the scope of their written authority, are authorized to enter into contracts on behalf of the Government. No other person may attempt, either verbally or in writing, to bind the Government to purchase or lease supplies, services, or construction. Such an attempt constitutes an unauthorized commitment. Persons who make unauthorized commitments are in violation of DOD 5500.7-R. They may be held financially liable for the commitment and may be subject to disciplinary action. In cases where the individual is not held liable, the unit will be required to fund the unauthorized commitment.



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**OBLIGATION AUTHORITY (OA):** Authority provided by law to obligate funds that will result in immediate or future outlays of funds for supplies and services. A FAD or RAD gives a subordinate command the authority to obligate funds up to a specified dollar amount.

**OPERATION AND MAINTENANCE, ARMY (OMA):** OMA budget includes funds often referred to as Mission, BASOPS, and Minor Programs. OMA funding represents the bulk of the funding that USARAK receives from USARPAC. Mission funds reflect the total cost of preparing a unit to go to war. These funds are used to maintain readiness objectives by funding air and ground tactical Operating Tempo (OPTEMPO), quality of training at Combat Training Centers, other mission activities supporting Operational Readiness (OPRED). Mission also includes CONOPS and Force Modernization.

**OPERATING LOCATION (OPLOC):** Installation accounting functions are centralized at the regional level. The OPLOC serving USARAK is located in Honolulu, Hawaii.

**OPERATING READINESS (OPRED):** OPRED program includes funding for training aids, devices, simulator and simulations, ranges, land, maintenance and force projection facilities.

**OPERATING TEMPO (OPTEMPO):** Relationship between the number of miles or hours that an item of equipment is operated and the associated cost for repair parts and POL for that piece of equipment equates to the operating tempo. The OPTEMPO of an organization is the average annual miles/hours of operation for its major equipment systems (i.e., Stryker, helicopter, truck, etc.).

**PROGRAM BUDGET ADVISORY COUNCIL (PBAC):** Selected members of the Command and Staff who meet on a recurring basis to evaluate and prioritize budget requirements and monitor fund execution.

**PROHIBITED PURCHASE:** Supply or Service not allowable by the GSA Contract.

**QUARTERLY TARGET LETTERS:** Funding targets provided to each Brigade, Separate Battalion, and Separate Company. The QFT is comprised of Direct and Indirect OPTEMPO funding. It provides funds for the purchase of General Supplies, IMPAC purchases, Class III (P), and Class IX.

**REGULATED PURCHASE:** Supply or service for which an activity on the installation, i.e., DPW, DOL, DOIM, etc., has responsibility to provide or grant approval for procurement.

**REIMBURSEMENT:** Funds provided by one activity to pay for goods or services provided by another activity.

**REPROGRAMMING:** Re-application of funds from one project to another, or transfers of funds between activities to resolve financial shortfalls or to meet unforeseen requirements.

**RESOURCE ALLOCATION DOCUMENT (RAD):** Document used by an installation to transmit allotment, limitation, and Annual Funding Program to subordinate units. The RAD breaks out funding available for obligation. The AFP on this document is entered in DbCAS, which generates a Status of Funds Report comparing AFP with Obligations and Commitments.

**RM ONLINE:** Web-based resource management system that integrates PPBS, manpower, force/strength, and personnel.

**SOLE SOURCE:** Submitting an acquisition package to Contracting Command and including written justification that the supply or service can only be obtained from one vendor, whom you identify in your document. Justification must include the basis used to conclude that the activity's minimum needs can only be satisfied by one or a limited number of sources or suppliers.



**SPLIT REQUIREMENTS:** Process of dividing a requirement between vendors or CCHs in order to stay below the \$2500 single purchase limit. If you have a requirement for six items whose total price exceeds the \$2500 limit, you cannot split the requirement between different vendors and/or CCHs in order to make the purchase and stay under the \$2500 limit. Splitting orders is illegal.

**STANFINS:** The Standard Finance System. A fully automated standard accounting system designed to provide comprehensive accounting support to Army installations for the purpose of managing/tracking resources. STANFINS records obligations, accruals, and disbursements and allows financial managers to reconcile obligations with AFP, ensuring that the activity does not exceed its obligation/funding authority.

**STATUS OF FUNDS REPORT:** A DbCAS report that includes an activity's AFP, consolidates obligations and commitments, and provides the balance of AFP available for obligation. This report calculates Available AFP with the formula:  $\text{AFP} - \text{Obligations} - \text{Commitments} = \text{Available AFP}$ .

**TRAINING RESOURCE MODEL (TRM):** The automated programming model used by HQDA DCSOPS Training Division to determine mission funding requirements for OPTEMPO for each MACOM. The TRM is broken out by Cost Description, UIC, MDEP and Issue Code. It quantifies the cost of training and the cost of targeted unit status levels. Battalion Level Training Model (BLTM) is a subset of the TRM.

**UNFUNDED REQUIREMENT (UFR):** That portion of an activity's total requirements that is not covered by available funding.  $\text{AFP} - \text{Requirements} = \text{UFR}$ .



## Appendix C

### CONOPS

#### 1. Guidance for CONOP deployments.

a. Receipt of the deployment order is the authority for USARAK to use available funding to support the operation. USARAK is responsible for funding the cost of the predeployment and reconstitution/reset phases of the operation and will seek reimbursement from USARPAC. While conduct of the operation will not be hindered by lack of funding, commanders at all levels have a responsibility to exercise judgment, prudence and common sense in expending funds. Full reimbursement of costs incurred in support of CONOPS is by no means guaranteed. Any spending in support of CONOPS must be able to withstand audit scrutiny. An audit of CONOPS expenditures is almost assured.

b. Unit commanders will identify funding requirements to support the deployment and submit to the USARAK G8. These costs typically include civilian overtime, TDY, transportation of personnel and equipment to the APOE/SPOE, operation of the APOE/SPOE, contracts, supplies (i.e., fill UBLs to authorized levels), fill MTOE and CTA equipment shortages. The USARAK G8 will staff the budget estimate with the applicable USARAK staff sections for comment. Once staffing has been completed, the unit will brief their requirements to the USARAK CofS for approval. The USARAK G8 will submit consolidated initial budget estimates to the USARPAC G8 for funding/reimbursement. Units submitting CONOPS budget estimates will continue to refine their budget estimates and update the USARAK G8 as requested or if significant changes occur.

c. Only incremental costs are eligible for reimbursement; incremental costs are defined as those costs that would not have been incurred except for support of the operation. Documents requiring a fund cite/accounting classification (i.e., MIPRs, PR&Cs, TCS orders, TDY orders) will be submitted to the G8 budget officer/analyst for fund certification.

d. Reimbursement may be further limited should an OPTEMPO offset be assessed by USARPAC. An offset is the savings realized by a unit or installation in their normal operating budget due to deployed units not consuming resources at home station. If an offset is assessed, reimbursement would be limited to incremental costs that exceed a USARPAC established offset amount. This would not apply if DA pulled back the OPTEMPO offset since the funds under this category are no longer in control of USARAK or USARPAC. In this case, all requests for reimbursement would be documented and sent forward to USARPAC and DA for approval and reimbursement.

e. The cost for travel, per diem, temporary storage of household goods and POV storage for Soldiers deployed in support of the CONOP mission will be centrally funded by DA.

2. Deployed Unit Offset. DOD requires that an offset be assessed for those units that deploy. The offset is based on costs the unit won't incur at home station (i.e., savings) because the unit is deployed to a CONOPS. HQDA bases the offset on both direct and indirect OPTEMPO and now has extended the offset period from two months prior to the unit's deployment until three months after redeployment. All costs incurred by the unit during this period are considered to be CONOPS.

#### 3. Government Purchase Cards (GPC).

a. Units may be required to deploy with their home station GPCs. If this is the case, the supported theater ARFOR G8 will provide a MIPR to the USARAK G8 to reimburse USARAK for GPC charges incurred in theater. The ARFOR G8 and contracting officer will provide specific guidance on use of the GPC in theater. The unit will identify to the Regional Contracting Office those cards that need to be suspended while the unit is deployed and those that must be left active during the deployment. The unit

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will also ensure that alternate approving official/billing official is identified in the rear detachment at home station to certify accounts should the deployed unit approving official/billing official be unable to certify accounts for payment.

b. Any durable items purchased with CONOPS funding will be properly accounted for and will typically remain in the contingency AOR upon redeployment.

### **4. Field Ordering Officers and Paying Agents (Formerly known as Class A Agents).**

a. Units will identify individuals to serve as field ordering officers (FOO) and paying agents to make local purchases while deployed when use of the GPC is impractical. The same individual can't be both a FOO and a paying agent.

b. For a preplanned deployment, the supported theater will publish guidance on the use of FOOs and paying agents. For operations in CENTCOM, FOOs and paying agents will be trained in theater by the respective contracting activity and finance unit.

c. Paying agents must be in the grade of E7 or higher.

d. FOO must obtain budget authority from the supporting comptroller or RM. Depending on local policy, bulk funding can be provided to support multiple purchases. For more detailed information, see annex L. (Field Ordering Officer). For more detailed information on Paying Agents, see annex M. (Paying Agent).

## Appendix D

### Combat Training Center (CTC) Rotations

1. Funding is provided by USARPAC to fund the incremental costs for CTC rotations. The funding provided is based on standard troop list for the rotation. The cost to support additions to the troop list are borne by the unit with the rotation. Typically the senior headquarters with the rotation will receive funding to support other units tasked to support the rotation.

2. Responsibilities.

a. USARAK G8.

(1) Works with the brigade/battalion and separate company budget officers to develop the estimated CTC rotation and or CONOP budget estimates in conjunction with the G1, G3, G4, and other staff officers for submission to USARPAC.

(2) Assists the brigade and separate battalion budget officers in building brigade or battalion level budget models and monitoring their execution.

(3) Functions as primary bill package auditor. Audits rotational billing to ensure charges are fair and accurate. Composes any correspondence required to resolve billing disputes. Arranges, if necessary, an audit team to review Class IX billing.

(4) Provides written financial after action report to USARPAC (if required) on the CTC rotation or CONOP results. Provides information copies to the brigade or separate battalion commander.

b. Brigade/Separate Battalion or Company Commander.

(1) Responsible for ensuring total costs for a rotation or CONOP mission are at or below funding level provided by USARPAC and approved by the USARAK command group.

(2) Develops and provides to G8 a budget (contracts, lease equipment and GSA requirements) no later than sixty days prior to deployment.

(3) Tracks expenditures during the execution phase and reports any significant deviations.

(4) Provides primary local purchasing agent (Credit Card Holder) for all local purchases required during the deployment less GSA items.

(5) Maintains data/document registers from the rotation or deployment for 180 days, unless instructed otherwise by the G8 budget officer.

3. Specific Guidance for CTC rotations.

a. Costs chargeable to the rotation include:

(1) Approved leader reconnaissance including all slice elements.

(2) Approved logistic reconnaissance including all slice elements.

(3) Approved Right-Seat-Ride participation including all slice elements.

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(4) GSA pre-buys, if approved, on rotation cost worksheet.

(5) Transportation costs including all slice elements. Attached light task forces from other installations may receive transportation funding directly from their MACOM. If so, they are responsible for their own costs.

(6) Operational costs incurred at the CTC including all slice elements.

(7) Leadership Training Program including all slice elements.

(8) MILES installation conducted at Fort Richardson/Fort Wainwright by contractors.

(9) Other expenses when approved and recorded on rotation cost worksheet.

(10) GPC charges for purchases made at CTC. Costs will be transferred to CTC account after redeployment.

b. Costs not chargeable to the rotation include:

(1) CL IX pre-buys to get vehicles ready or for anticipated needs.

(2) Local purchase pre-buys of any kind.

(3) Recovery costs for home station vehicles after redeployment not specifically identified by USARPAC as eligible for special OPTEMPO funding.

(4) IMPAC purchases not used at the CTC and shipped back to Fort Richardson/Fort Wainwright.

4. CTC Key Financial Planning Milestones. Note: "D" represents deployment of the advance party, "F" is the first day of the field cycle, and "T" is the turn-in phase.

a. Date Requirement.

(1) D-180: G8 Budget Officer provides accomplished data from previous two rotations for initial planning by the brigade/separate battalion.

(2) D-120: Unit/G4/ Transportation Officer determine by type, the number of vehicles expected to go to NTC/JRTC from home station. Provide information copy to G8. Updates are required at D-90 and D-60.

(3) D-90: Brigade Material and Maintenance Center begins purchasing GSA push package for delivery to Fort Irwin/Fort Polk. Furnishes copy to the G8 budget officer.

(4) D-60. Unit submits CL II, III, and IV forecasts to Fort Irwin/Fort Polk. Provide information copy to the G8 budget officer.

(5) Unit/G4/Transportation Officer finalizes and forwards home station rail listing to Fort Irwin/Fort Polk. Provide information copy to the G8 budget officer.



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(6) Unit/G4/ Transportation Officer provides line haul requirements (includes equipment type, origin, destination, and unit) to the G8 budget officer. This includes all units that may be supporting the rotation. The G8, budget officer will request a TAC code from DA (G4). The TAC code once received will be used by the unit to schedule all shipping of vehicles and equipment for that particular deployment. TAC codes can only be used once. All future shipments including return shipments must use a new TAC code.

(7) Unit submits contractual requirements for rotation to the G8 budget officer and the G4. The G4 will validate and forward requirements to Contracting Officer. The contract requirements should include item equipment type, quantity, start and end dates, and specific equipment requirements.

(8) D-30. The G8 budget officer submits MIPR/Fund Cite for operations costs and DOL baggage costs to Fort Irwin/Fort Polk.

(a) The G8 budget officer provides written authorization to the material and maintenance center for rotation local purchases and total dollar ceiling.

(b) Unit S-4 group rotational units together and assigns exercise/rotation DODAACs and UICs.

(c) Unit/G4/ Transportation Officer confirms deployment/redeployment schedule.

(9) D-7. Unit S-4 provides Fort Irwin/Fort Polk contracting with locations for latrines placed during the draw period.

(10) D-3. Unit S-4/Transportation Officer finalizes bus schedules with NTCs/JRTC's Movement Control Center (MCC) for all transportation requirements between Aerial Port of Debarkation and Fort Irwin/Fort Polk. Changes inside seventy-two hour window raise prices dramatically.

(11) D-1. G4 confirms with the G8 budget officer the number of vehicles, machine guns, radios, and camouflage sets from home station vs. number drawn from NTC/JRTC.

(12) F to F+14. Brigade/Separate Battalion S4 and contracting officer report any failures or deficiencies to provide contracted services. Include dates and times as well as name of the person who reported the problem. Contracting Command takes legal action if possible to resolve the dispute.

(13) T+3. Reconcile with G8 all issues over vendor's failure to provide contracted services. Unit S4/G4/ transportation officer finalizes outbound bus schedule to Aerial Port of Embarkation with Ft. Irwin/Fort Polk MCC.

(14) T+5. Unit S-4 ensures units conduct initial ULLS/SARSS-O reconciliation and reports discrepancies prior to departure.

(15) T+7. Units copy unit document registers prior to return to Fort Richardson/Fort Wainwright.

(16) T+7 to T+10. Units have turned in remaining ORIL and cleared with Maintenance Material Center prior to departure.

(17) T+10. Unit ensures remaining preposition vehicles requiring parts or DS Level Maintenance are cleaned at the wash rack, emptied with no trash, and topped off with fuel and proper fluid levels.

5. CTC OPFOR Augmentation Missions.



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a. USARAK or USARPAC tasks various units to augment the NTC/JRTC OPFOR unit. USARPAC provides the necessary funding for transportation of OPFOR units to and from their permanent duty station (PDS).

b. The G8 will receive the OPFOR augmentation requirements from the G3. The G3 is responsible for contacting OPFOR units and validating the unit's funding for transportation. The G4 and the brigade/separate battalion are responsible for coordinating the transportation itself.

c. Just as with a blue force rotation, the OPFOR augmentation mission requires detailed planning. At least 60 days prior to departure, the G8 budget officer begins initial coordination and sets timelines for accomplishing critical actions in the financial arena. Sends MIPR/fund cite to OPFOR unit when accurate estimates and requirements are identified.

### **6. CTC Command Visits & TDY Policy.**

a. Chief of Staff approves all TDY requests for NTC/JRTC.

b. Commanders visiting troops at Fort Irwin/Fort Polk:

(1) Use Military Air Transportation assets when available.

(2) Maximum effort to use chartered aircraft.

(3) Only Brigade-level Commanders and Command Sergeants Major of the rotational brigade are authorized to visit troops; all others will be on a case by case basis.

(4) Commercial lodging and rental cars are authorized on a case by case basis. You should maximize the use of government billeting and mess.

(5) Proportional per diem will be authorized.



## Appendix E

### Unfinanced Requirements (UFR)

1. Seldom will a unit or activity be fully resourced to cover all valid requirements. Commanders and leaders are responsible for ensuring that those resources that are provided are applied in the most effective manner towards the highest priority requirements. An Unfinanced Requirement (UFR) is that portion of an activity's total requirements that is not covered by available funding. The unit or activity can submit a UFR using the format shown below to request additional funding. Remember that by definition a requirement that is unresourced is less important than any of the requirements that the unit or activity funds. Care should be taken to avoid the temptation to submit a "Gold Watch" that is to unfund a critical requirement, apply those resources to a lower priority requirement and then submit the now unfunded high priority requirement as a UFR in the belief that higher headquarters "must" fund it.

2. Submission. Although UFRs may be submitted at any time, they are typically submitted upon receipt of the initial budget guidance, at mid year and in preparation for the end of the fiscal year. UFRs will be submitted to the USARAK G8 who will coordinate as required with the appropriate USARAK staff proponent. The USARAK G8 will use the UFRs received to develop a recommended consolidated USARAK UFR list based on the Commander's resource priorities. The list will be presented to the PBAC for approval. Based on command's funding situation, resource priorities and guidance received from USARPAC, selected UFRs will be submitted to USARPAC for consideration. UFRs will only be submitted to USARPAC by the G8. While direct staff coordination between the USARAK staff proponent and the USARPAC counterpart is key to successfully marketing, UFRs will not be submitted to USARPAC directly by staff sections or units. Submission of uncoordinated UFRs reduces credibility with USARPAC, waste time and potentially reduces the chance of funding.

3. Funding. The decision to fund a UFR will be based on availability of funding and the relative priority of the UFR compared to other UFRs received. Although a consolidated USARAK UFR list will be developed and maintained, the Commanding General may elect to fund other requirements based on changes to the situation.

4. UFR Format. The following format will be used:

a. UFR TITLE:

b. PRIORITY: (Only one #1 priority please)

c. DROP DEAD DATE: This is the latest possible date that you can receive the funds and execute the requirement. Remember processing time and contracting cut off dates. The Drop-Dead Date should be the last day on which the requirement can be accomplished/procured and still be used as intended. For example: Training Exercise is scheduled for the week of 12 July. You need \$100K to do the exercise. Your drop-dead date cannot be 3 August. In comparison, if the requirement is to purchase ADP equipment, the drop-dead date is the last day that Contracting can accomplish the purchase, which can be as late as 30 Sep if proper coordination is done with Contracting. By attaching a Drop-Dead Date of less than 30 Sep on this requirement, you are limiting your opportunities for obtaining funds as year-end funds become available.

d. SUBMITTED BY: Unit or Activity submitting the UFR.

e. POINT OF CONTACT: Name and Phone number of the individual that has thorough knowledge of the requirement, can speak for the submitting unit or activity and is available. It does no good to name an individual who will soon be departing the command as the POC.

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f. DESCRIPTION OF REQUIREMENT: Identify the “what” of the requirement in layman’s terms. Don’t assume that individual reading your request is familiar with the requirement; decision makers won’t support what they don’t understand. Include quantity, price per item and extend cost. Identify source (i.e., supply system, contract, GSA schedule, etc.). Spell out any acronyms if used. Include all of the necessary supporting technical information. It may be tough to determine what enough information is and what is too much. When in doubt it is better to provide too much information but keep it succinct. Integrate pictures and or graphics into your URR submission when possible; one picture could be worth a million dollars.

g. JUSTIFICATION: This is the most critical element of the UFR submission and is what will sell your UFR. You must prove exactly why the requirement is necessary and why it should be resourced. Typically your UFR will be competing with a number of other UFRs. Avoid emotional arguments and stick to facts and logic. Don’t make unsubstantiated statements concerning the impacts if the UFR is not resourced. Overstating the importance of your UFR (making it look like the world will stop if this requirement is not funded) will result in you being asked why it wasn’t funded first or why wasn’t something else unfunded. Anticipate this question and answer it before being asked.

5. UFR Changes. The submitting unit or activity is responsible for updating any UFRs submitted as well as notifying the G8 if the UFR is no longer executable or is no longer required (i.e., may have been funded by the submitter)

## Appendix F

### Resource Management (RM) Tools

1. General. Several tools are available to assist in managing the unit or activity's budget. A description is provided below of those that are particularly useful to the unit or activity.

2. DbCAS (Data Based Cost Accounting System).

a. DbCAS is a standard Army system managed within USARAK by the G8. The system is fed by US Army and local finance programs. The primary user is the budget analyst which provides direct support to a specific USARAK unit and or staff section.

b. DbCAS Reconciliation Basics. In DbCAS, print out current cycle's obligations using the Daily Obligations Report found in Reports and Queries Mode. It is possible to print out obligations in DbCAS using various identifiers; you may request the reports in a variety of formats by specifying criteria such as a particular Account Processing Code (APC), Element of Resource (EOR) or DODAAC. APCs are established locally to identify specific activities or groups within an organization, while EORs are created by DFAS and identify types of expenses.

c. DbCAS Year End Close-out Procedures. During the month of September, DbCAS cycles will go from one cycle per week to one every day, and, at the very end of the month, DbCAS will update more.

d. For access to DbCAS, contact the USARAK G8, Management Accounting Office, 384-1056.

3. FINLOG (Financial Logistics)

a. FINLOG is a database driven website used by the G8 budget analysts to develop and provide a centralized supply and financial database for the Army. The system provides secured access through the Internet to a database containing financial data from the Installation Supply Buffer (ISB) and Standard Finance System (STANFINS), as well as, supply data from the Standard Army Retail Supply System (SARSS), SARSS Gateway, and Logistics Support Activity (LOGSA). Within this system, the user is provided with dynamic, real-time, 24-hour financial tracking information, tailored reports and queries, one-stop research, and a means to validate financial input files.

b. In the middle of the night, FINLOG retrieves and processes the data from SARSS, ISB, STANFINS and the Gateway. Running the FINLOG 'Edit' cycles in the middle of the night avoids impact upon users' normal operating hours. Logs are kept to account for every file FINLOG pulls in. In addition, extensive checks and balances are created within FINLOG to offer users complete data integrity. The FINLOG File Validation page, located in the General Module, retains all of this information for the user to view. Even if the cycles are running, the File Validation page is still accessible when the other pages are unavailable.

c. FINLOG is password protected. Access to FINLOG can be obtained by contacting DOL, the Logistics Information System Officer, 384-7048.

4. The Unit/Staff Budget Analyst. The best resource at the command's disposal is the G8 budget analyst. Each unit and staff section is assigned a budget analyst who controls the expenditure of funds for that particular unit or staff section. The analyst is an expert in the resource and financial management areas and should always be kept abreast of any problems or questions concerning the usage of appropriated funds. The analysts are crossed trained and routinely support each other's operations. The analyst is the first person a unit or staff section should contact regarding any problems or questions and usually can prevent problems from occurring if notified early enough.





## Appendix G

### Temporary Duty Orders (TDY)

1. Purpose. The purpose of this section is to provide detailed guidance on the preparation and processing of temporary duty orders within USARAK.
2. General. Units process Temporary Duty (TDY) requests based on mission requirements. All TDY requests will be processed through the unit's G8 budget analyst. The G8 section will act as the quality control and funding agency for USARAK. Once travel is approved, units will follow the procedures outlined below.
3. Requirement for TDY Orders. Personnel who, in connection with official duty, travel to one or more locations outside of their local Permanent Duty Station (PDS) to perform duties for a temporary period of time (greater than 12 hours) are required to have TDY orders (TDY orders are generally not used for training events such as NTC, unit deployments, etc.).
4. Types of TDY Orders.
  - a. Standard TDY using the Defense Travel System (DTS). DTS seamlessly automates the three DOD travel processes: authorization, reservation and voucher filing. Using DTS, travelers are able to generate travel authorizations, make trip reservations, and route travel requests for approval, all from their desktop workstation. The system is paperless and uses Public Key Infrastructure (PKI) certificates to digitally sign documents all from their desktop workstation using the Common Access Card (CAC) reader. DTS is totally web-based. Dbsign software is required to use DTS. No other software is required on the workstation other than a web browser plug-in for digital signature authentication and system security. When the trip is complete, the traveler can quickly create a voucher from the data already stored in the DTS system, and then electronically route it for approval and submission to the Defense Finance and Accounting Service (DFAS). An electronic funds transfer from DFAS to the traveler's bank account completes the process.
    - (1) Once DTS has been implemented within a unit or activity, all subordinate units will utilize DTS for normal routine TDY travel support. Once a unit completes DTS implementation, requests for TDY orders submitted manually using a DD1610 that could have been processed in DTS will be returned without action.
    - (2) Each subordinate command (down to the company level) and staff section must complete the following requirements in order for DTS to properly support TDY requirements:
      - (a) A primary and alternate Organization Defense Travel Administrator (ODTA) be appointed in writing. The ODTAs will attend training and will be the first point of contact for sustainment training and DTS troubleshooting within the command or staff section.
      - (b) All approving officials/certifying officials must be appointed in writing by the next higher commander.
      - (c) All approving officials/certifying officials must complete the Certified Officer's Legislation (COL) training and have on file the certificate of training located at:  
<http://www.asafm.army.mil/fo/fod/dts/training/training.asp>.
      - (d) All approving officials/certifying officials must have a DD 577 card prepared and on file.

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(e) All unit and section IMOs must have Dbsign loaded and have all CAC readers operational for all computers using DTS.

(f) All potential travelers using DTS must know their CAC pin number and have them available to access DTS.

b. Standard TDY – Manual Processing. Non-routine TDY requirements can be processed using the DD Form 1610 (DD1610). The DD1610 is for use by Department of Defense personnel for travel outside of their normal primary duty station (PDS), to fulfill military requirements, missions or actions for a specified period of time. An individual or group of individuals initiates temporary duty order(s) once they are notified of a temporary duty assignment. It is the individual's responsibility to ensure he/she receives the TDY order on time and that the order accurately states mission requirements.

(1) The traveler will initiate his/her request for DD1610 through the unit chain of command.

(2) Units will then forward the DD1610 signed by the authorized Requesting Official with all justifiable documentation (i.e., tasking letters, MSOs, hospital appointment memorandum, non-medical attendee authorization) to their G8 budget analyst for funding.

(3) Once the accounting data is placed on the DD1610, the budget analyst will sign (certify) the order and the TDY order will be sent back to unit submitting the request.

c. Invitational Travel Orders – Manual Processing. Invitational travel orders (ITOs) are used to authorize non-DOD personnel to travel at government expense and receive per diem (i.e., family members, host nation civilians, or foreign personnel as part of military-to-military training) under certain circumstances when the purpose of the travel fits one of the situations set forth in the Joint Travel Regulation or other appropriate authority. For example, ITOs may be used when a non-DOD civilian is invited to lecture or instruct in connection with an official program or event; or when, in the course of mission requirements, a member of a foreign nation is invited to participate in military-to-military training (i.e., Russian Soldiers or civilians). A memorandum requesting an ITO, signed by a O-5 or above, is prepared by the unit requesting the invitation and forwarded to the Chief of Staff for approval. Appropriate paperwork must accompany the ITO request as substantiating documentation. The ITO request must contain the following information:

(1) Name (LAST, FIRST, MI) and Social Security Number (if applicable).

(2) Complete home mailing address.

(3) Nationality (if non-U.S.).

(4) Reason for visit with impact statement.

(5) Mode of transportation.

(6) Is rental vehicle authorized?

(7) Billeting arrangements, on-post or off-post.

(8) Inclusive travel dates.

(9) Settlement statement (settle prior to departure).

(10) Reason for visit with impact statement.

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d. Group TDY Orders – Manual Processing. Group TDY is two or more Soldiers traveling together in a group, for which government conveyance or Transportation Request (TR) will furnish transportation. Travel is from the same point of origin to the same destination under one order. The order-issuing authority (identify who the order-issuing authority is) can specifically designate Group Travel Orders.

(1) Group travel should be used for purposes of:

(a) Maintaining unit integrity.

(b) Control of a specialized group (i.e., recruits, students, patients).

(c) Mission requirements.

(d) Duty while traveling (i.e., conducting experiments, taking polls, training in organizational movements, movement of government vehicles).

(e) Other operational or strategic reasons.

(2) Group travel should not be used merely for economy in the use of travel funds. Consideration should be given to such economy as being in the best interest of the Government. However, consideration should also be given to the needs of the traveler to travel as an individual. The following needs should be considered:

(a) Driving a privately owned vehicle incident for use in conducting Government business enroute or at destination.

(b) Taking leave in conjunction with TDY.

(c) Inconvenience and/or impairment of individual mission requirements by having to conform to group movement requirements.

(d) Other cases in which the commander directing the travel determines that individual travel is in the best interest of the individual and the Government.

(e) Personnel who are authorized or permitted to travel separately from the group will be shown in separate orders.

e. Blanket travel orders – Manual Processing. Are designed to facilitate worldwide travel without the requirement for individual trip orders. Issuance of these orders within USARAK is limited to the Commanding General, Aide, and the Command Sergeant Major.

f. Repeat Travel Orders – Manual Processing. Repeat travel orders are to facilitate multiple round-trip journeys within the state of Alaska. They are only valid for a 60 day period. Issuance and use will be closely monitored by the respective approving authority. In all cases repeat orders will be limited to those individuals who have an established requirement for short notice and/or no notice travel. The approving authority for repeat and other in-state travel orders will be limited to Brigade-level Commanders or the following primary staff/directors: CofS, G1, G2, G3, G4, G7, G8, SJA, and IG. This authority may not be sub-delegated. If the Brigade-level Commander or primary staff/director is not available, the next higher approving official will be required to sign the orders. The approving authority for the Brigade-level Commanders and primary staff is the CofS. Approving authority for the CofS is the Commanding General.



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g. Verbal Orders (VOCO - Confirmatory TDY). When a situation demands immediate action, a commander may issue verbal orders. When the verbal order involves expenditure of unit funds, a verbal approval from the commander or other designated representative of the command (must be appointed in writing as a Travel Approving Official) is required. The unit will request confirmatory, written orders within five calendar days. A settlement Voucher, DD Form 1351-2, and all receipts must accompany the DD1610 with block 18, the Approving Authority, being signed by the unit designated representative.

h. Medical TDY – Manual Processing. Soldiers requiring medical care at another installation are authorized TDY status. The medical TDY request must be accompanied with a statement from the attending physician stating that medical treatment is not available within Alaska and that the Soldier must seek care at an alternate facility. USARAK is responsible for per diem while the Soldier is in an outpatient status. When the Soldier is in an inpatient status and/or being MEDEVAC'd, MEDDAC provides the funding. All medical TDY personnel must have their request reviewed and approved by the clinic physician requesting the TDY for the patient prior to forwarding their request to the G8 budget section. The medical clinic physician will provide the service member with a memorandum of justification that must be included with the TDY request. Individuals must still provide a copy of their appointment slip along with the TDY request. Appointment slips do not constitute travel authority. The Soldiers must have approved travel orders prior to travel.

i. Non-Medical Attendant. Authorizes a service member to travel with a dependent undergoing medical care as an in-patient or out-patient. A Competent Medical Authority (CMA) requests an individual to assist in the transportation of or for the well-being of a patient. The CMA makes a written request to the unit commander requesting a non-medical attendant be appointed. Approval of non-medical TDY entitlements is on a case-by-case basis. If the request is for travel outside Alaska, then the brigade commander is the approving official. The USARAK Chief of Staff remains the approving official for all USARAK staff requests. Leave and permissive TDY status are encouraged. The non-medical attendant may be designated either by direct selection or as determined by the unit commander. If the CMA requests a non-military non-medical attendant (a family member or non-DOD civilian), an Invitational Travel Order must be prepared. An original copy of the CMA's request must accompany the travel order request as a substantiating document. In cases where the patient is not the service member's spouse, only one parent (spouse or service member) can be placed on official travel orders (ITO or DD1610) per JTFR, Chapter 7. Elmendorf Hospital or Bassett Army Community Hospital (BACH) patient Administration Section provides the service member with a fund cite memorandum for travel expenses. The fund cite memorandum must accompany the request for non-medical attendant travel. BACH Patient Liaison Office is generally the point of contact for non-medical attendant issues.

j. Retrieving AWOL Soldiers. USARAK G8 section will provide the fund cites for all TDY requirements for AWOL retrieval missions. USARAK will fund the costs for escorting and returning the individual as well as paying for the related TDY. The number of escorts required will be at the discretion of the USARAK Provost Marshal. Units should contact the USARAK Provost Marshall's office for guidance and assistance on the rules of retrieving apprehended AWOL Soldiers. AR 190-36 is the controlling regulation in this specific situation.

k. Official Schools Requests. Military Training Specific Allotment (MTSA) schools are funded by USARAK G3 Schools. Attendance at these schools is filled on a quota basis through G3 Schools channels or DA branch representatives. All school requests will be processed through USARAK G3 Training and must be submitted 30 days in advance of the traveler's proceed date.

l. Out of State Travel. As a result of DTS implementation, the approval authority for all out-of-state travel orders is limited to Brigade-level Commanders. The CofS (USARAK G8 will remain the alternate) will remain the approval authority for the USARAK staff and command group, with the following exceptions:

(1) Witness travel and SJA prisoner escort. The USARAK SJA is the approval authority.

(2) Military Training Specific Allotment (MTSA) courses. The G3 is the approval authority. For MTSA courses (e.g., BNCOC, ANCOC, etc.).

(3) Emergency Leave. The unit commander is the approval authority for emergency leave.

m. Emergency Leave – Manual Processing. Serving in Alaska is considered an overseas tour. Official travel orders are authorized for transportation upon notification of an emergency leave situation.

(1) The unit commander determines if emergency leave is warranted. Normally, the Soldier or unit commander will receive a “Red Cross message” which states that the family requests the presence of the Soldier due to a family emergency.

(2) Once approved by the commander, the unit completes and forwards DA Form 31 to the Military Personnel Division (MPD). The MPD will complete DA Form 31 by providing a fund cite on the leave form.

(3) During non-duty hours (1700-0700), notify USARAK Staff Duty Officer to contact the on-call MPD representative (907) 384-6666.

(4) Once the fund cite is issued, the unit or Soldier contacts the official travel section at SATO Travel.

(5) When same day or weekend travel is required and the SATO office is closed, the on-call MPD representative will contact the SATO Emergency Travel representative and assist in securing tickets.

(6) While prohibited from limiting the number of family members who accompany the Soldier on emergency leave, commanders should encourage their Soldiers to take only essential members.

n. Amendments – Manual Processing. If travel orders require changes due to administrative oversight or change in mission requirements, an amendment is required. Any amendment to a travel order must be completed on a separate DD1610 and approved by the unit approving official. Complete blocks 1 through 7 with basic information. Make the appropriate changes in block 16 by referencing the original order number and date and stating changes or additions. Forward the amendment to the G8 budget section for appropriate action.

## **5. TDY Guidelines.**

a. General. By signing the DD1610 or requesting it using DTS, the Requesting Official certifies there is justification for the TDY travel. The Requesting Official must be prepared to explain the reasonableness of their action to request the expenditure of government funds.

b. Guidelines. The following guidelines will be used by requesting, approving, and authorizing officials to ensure effective and efficient use of travel funds:

(1) Question the reasonableness of the travel request based on the stated purpose and other available information.

(2) Plan trips as far in advance as possible. Input the order using DTS or submit completed DD1610 no later than 10 working days prior to proceed date.

(3) Ensure that the trip cannot be accomplished by other means (i.e., correspondence, telephone, or VTC).

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- (4) Minimize the number of travelers required to accomplish the mission.
  - (5) Ensure the exact TDY location is shown to ensure travelers are provided orders that authorize SATO travel to ticket travelers to final destination.
  - (6) Except under unusual circumstances, require the use of government quarters and meals. If the TDY location is a military installation and eating in the dining facility is not feasible then authorize proportional meal rate. Proportional meal rate provides enough funds to eat two meals on the economy. With proportional meal rate the Soldier is expected to eat one meal in the dining facility. If government quarters and meals are not available, a statement of non-availability (SNA) control number is required from the destination guest house/billeting office. It is the Soldier's responsibility to contact the TDY location and confirm government lodging and meal availability prior to submitting the DD1610 or submitting the DTS order.
  - (7) Use government transportation whenever possible, particularly government air.
  - (8) Minimize the use of rental cars.
  - (9) Combine visits within the same area (visit more than one location before returning to home station).
  - (10) Ensure that travel is performed by the most expeditious and economic means of transportation. Privately owned vehicles, if authorized, must be least costly mode of transportation. If not, reimbursement will be limited to the constructive travel cost of a government rate, round-trip airfare.
  - (11) Ensure amendments, rescissions, or revocations are issued with minimum delay.
  - (12) Ensure entitlements are stated, justified, and authorized by governing regulations.
  - (13) Ensure travelers file travel settlements or complete the DTS settlement vouchers within five (5) days after completion of TDY.
  - (14) OCONUS TDY may require a country clearance, appropriate security clearance, and a current HIV test before TDY orders can be released to the traveler. POC for country clearance is USARAK G3 Operations and the USARAK G1 Plans and Operations.
  - (15) Personnel not assigned to USARAK on TDY, using USARAK funds, are handled on a case-by-case basis. Contact the G8 budget section for instructions.
6. Roles and Accountability. Responsibility and accountability for TDY travel must be maintained so conditions conducive to fraud, waste, and abuse are effectively controlled. The requesting, approving, and authorizing officials will be designated in accordance with the JFTR. Except for unusual circumstances or time-sensitive situations, the requesting official will not sign as the approving official nor will the requesting official or approving official sign as the order authorizing official. If the travel authorization can be processed using DTS, the DTS program will prevent the same individual to request and approve the same travel authorization. If using a manual DD1610 then a facsimile signature stamp is not authorized. Each official must understand the position to which designated.
- a. Using DTS.
    - (1) Requesting Official. Using DTS, the requesting official is the traveler.

(2) Approving Official. This official is normally the person at the next higher level in the chain of command to the requesting official and shares the same responsibilities as the requesting official. In addition, this individual must have the authority to obligate funds for the travel requirement when using DTS.

**b. Not Using DTS.**

(1) Requesting Official. The requesting official is normally the traveler's supervisor or a person who has full knowledge of the purpose and requirement of the travel. This official must ensure the travel is required and all entitlements and special authorizations are essential to the mission.

(2) Approving Official. This official is normally the person at the next higher level in the chain of command to the requesting official and shares the same responsibilities as the requesting official.

(3) Order Authorizing Official. This official ensures funding is reasonable, entitlements are authorized under governing regulations, the correct accounting citation and traveler's DSSN are shown in block 19, and the order is properly distributed. This official will also ensure that block 19 has been signed by the appropriate official or designated representative who certifies that funds are available. This function is performed at the G8 budget office.

**7. Travel Advances.**

a. Using DTS. Travelers can request travel advances directly from their computer using the DTS system. Advances will be sent to the traveler's banking account as listed in the DTS database via EFT from DFAS-Indianapolis.

b. Not Using DTS. TDY advance payments are authorized for Soldiers who do not possess a government travel card. All Soldiers regardless of rank who travel more than twice annually are encouraged to obtain a government travel credit card. Soldiers who will not travel more than twice annually are authorized to request a cash advance. The request for an advance must be completed and hand-carried (Bldg 600) or faxed (907-384-1027) to the travel section, 267th Finance Battalion (FB) as indicated on the form with a copy of the traveler's orders. The travel section of 267th FB is programmed to relocate their service to DFAS-Indianapolis beginning October 2005. After October 2005, all travel advance requests must be faxed to one of the DFAS-Indianapolis Centralized Travel Section numbers, (317) 510-3913/3914/3956/3979/5551/ 4124/4143. Advances cannot exceed 80% of the estimated funding on the travel order. Note that the Bank of America government travel cards have cash advance limits. Check with the bank to confirm your limit prior to using it on TDY.

**8. TDY Settlement.**

**a. DTS.**

(1) Requesting Official. This official is the traveler who is requesting reimbursement. It is his/her responsibility to provide supporting documentation to the approving official prior to being authorized reimbursement from the approving official. DTS allows the traveler to insert all receipts directly into the database by fax (fax number listed on the cover sheet provided by the DTS system) prior to submitting the request for reimbursement to the approving official.

(2) Approving Official. The approving official will receive the request for reimbursement from the traveler by email using DTS. Once approved for payment, the approving official becomes the certifying officer for that payment and becomes personally liable for any errors or acts of fraud, waste or abuse. It's extremely important that the approving official carefully review each settlement request thoroughly prior to approving the request in DTS.



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### **b. Manual Processing (DD1610).**

(1) Using a manual DD 1610, travelers must submit a completed DD Form 1351-2 along with copies of all required documentation (orders, statements of non-availability, lodging receipts, rental car receipts), through their chain of command for review.

(2) Travelers can fax their completed settlements after October 2005 to DFAS-Indianapolis, Centralized Travel Section, (317) 510-3913/3914/3956/3979/5551/ 4124/4143.

(3) All DD FORM 1351-2s must have a Reviewing Officer's signature.

(4) Approving Officials sign Block 21a of DD FORM-1351-2.

(5) All TDYs funded by another installation must have the settlement mailed to the travel office that supports that particular command. You can contact any finance office to determine which travel office to send your settlement voucher.

9. TDY Cancellations- SATO Processing Fee. When an airline ticket is acquired through SATO travel, a \$21 processing fee will be added. If the TDY is cancelled, SATO travel will refund the cost of the airline ticket but will not refund the \$21 processing fee. The traveler must request reimbursement for the processing fee using one of the following procedures:

a. Using DTS. If the original order was prepared and processed using DTS, then the request for reimbursement must be processed using DTS. The traveler can file an electronic SF 1164 using DTS and claim the SATO processing fee for reimbursement. See your unit organization's ODTA for assistance on processing the SF 1164.

b. Using a DD1610. If the original order was prepared using a DD1610, then the traveler can prepare a SF 1164 and fax the claim for reimbursement to DFAS-Indianapolis. Travelers can fax their request for reimbursement after October 2005 to DFAS-Indianapolis, Centralized Travel Section, (317) 510-3913/3914/3956/3979/5551/ 4124/4143.

10. Prior Year TDY Not Recorded. USARAK is funded almost exclusively with single year funds/appropriations only. If a service member or civilian performed TDY without official documentation, they will have up to two years to file for reimbursement; however, funding approval depends on funds availability and USARPAC G8 approval.



## Appendix H

### Government Travel Card Program

1. USARAK policy mandates that frequent travelers (two trips or more per year) obtain the Government Travel Card for use while TDY (not for PCS); mandates use of the travel card for lodging and rental car expenses; authorizes supervisors to determine which of their employees should obtain the travel card; directs that travelers will not be refused reimbursement based on non-compliance with the mandatory use policy; and, sets forth procedures for account delinquency or abuse by the cardholder.
2. The USARAK policy applies to all active Army and federal employees for organizations and activities assigned to USARAK. It remains in effect during all levels of operations except during (a) a period of war; (b) a national emergency declared by the President or the Congress; or (c) mobilization, deployment, or contingency operations.
3. In 1998 OSD/DA regulations require that the government-sponsored, contractor-issued travel charge card (hereinafter referred to as the "travel card") be used by all Government personnel to pay for costs incident to official business travel. This program is intended to standardize for DoD travelers a safe, effective, convenient, commercially available method to pay for expenses incident to official travel. It also improves DoD cash management, reduces traveler administrative workload, and results in cost savings to DoD, the travel card contractor must offer refunds based on net charge volume.
4. Responsibilities.
  - a. The G8 serves as USARAK proponent for implementation and administration of the travel card within USARAK. The G8 designated one individual at each post (FRA, FWA) to serve as an Agency Program Coordinator (APC). The Fort Richardson APC will serve as the overall USARAK APC.
  - b. Supervisors, both military and civilian, play a vital role in ensuring that the applicable personnel maintain and use the travel card in a responsible manner. Supervisor responsibilities include but are not limited to the following:
    - (1) Determine which employees/Soldiers within their organizations should have a travel card to comply with the USARAK policy.
    - (2) Supervisors should consider frequency of travel (should be more than twice per year), employee's demonstrated financial responsibility, and capability to meet financial obligations before approving an individual's credit card application.
    - (3) Anticipate problems with travel card delinquency during long deployments. Any deployment or TDY in excess of 30 days has the potential for creating a delinquency.
    - (4) Supervisors must ensure subordinates file interim vouchers during long deployments to facilitate settling of travel card account. This cash flow will allow cardholders to pay credit card bills as they come due.
    - (5) Supervisors must ensure subordinates file travel claims within five working days of return from TDY to prevent overdue travel card payments. This responsibility includes making sure the claim is accurate and complete before filing to prevent delays in processing.
    - (6) When applicable, request an increase to the cardholder's travel card credit limit for mission-critical expenses incident to mission.

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### **c. Individual cardholders.**

- (1) Apply for the travel card if a frequent traveler (with supervisor's approval).
- (2) Use the travel card only in accordance with the USARAK policy. This credit card is to cover official travel expenses and cannot be used for unofficial, personal expenses out side of travel.
- (3) File your travel voucher within five days of completion of travel, or an interim voucher if on extended TDY (over 30 days).
- (4) Pay your bill in a timely fashion. The travel card account is based on agreement between the contractor and the cardholder. Except for promptly reported lost or stolen travel charge cards, or disputed charges, individuals are liable for all unpaid charges. It is the responsibility of the cardholder to pay the contractor in full upon receipt of a monthly bill. The government is not responsible for any charges on the account.
- (5) Do not allow anyone else to use your travel card.
- (6) Safeguard your travel card and Personal Identification Number (PIN).
- (7) Contact the APC directly (not through family members, friends, etc.) concerning cardholder account information. Contact the contractor, not the APC, for delinquency issues. The APC is only authorized to discuss your account with you or your supervisor. USARAK personnel are directed to contact one of the APCs for an application and any discussion of any travel related issues.
- (8) Contact the contractor directly concerning any questions or problems about the monthly billing statement using the telephone number on the back of your travel card. It is the cardholder's responsibility to notify the APC and the contractor of any changes in address.

### **d. Agency Program Coordinators (APC). Each APC will be responsible for the day-to- day operations of the travel card program.**

- (1) The APC is required to accomplish all responsibilities listed in DoD 7000.14-R. Chapter 3, Section 0307.
- (2) APCs will maintain confidentiality on all cardholder account information and issues and will only discuss cardholder account information, other than delinquency issues, with the cardholder (not family members or friends).
- (3) Upon request, the APC will provide information briefings on the requirements and responsibilities of the travel card program to the traveler, supervisor, commander or director.

## **5. Policies and Procedures.**

a. All USARAK military and civilian personnel (including NAF) who are frequent travelers (more than twice per year) and have been approved by their supervisor shall obtain and use the government travel card to pay for lodging and rental cars procured while on official temporary duty (TDY) travel, unless exempted from the mandatory use of the travel card. The travel card will not be issued to or used by personnel in a Permanent Change of Station (PCS) status.

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b. Applicable travel orders will contain a statement indicating when the individual is authorized a cash advance based on being exempt from the mandatory use policy. Travel advances will not be authorized for personnel who are eligible to be issued individual travel cards (standard or restricted) unless their supervisor has disapproved their travel charge card application. Personnel whose travel card has been suspended or canceled either by the contractor or APC will be authorized advances in accordance with Section V, Advances of Travel Allowances (Soldiers and Civilian Employees) Chapter 39-27, DFAS-IN 37-1.

c. The standard travel card has a total credit limit of \$5,000 per billing cycle (30 days beginning on the 11 of each month) and reflects an Automated Teller Machine (ATM) limit of \$500 and retail limit of \$250 per billing cycle. Upon notification of the cardholder, the APC may request the contractor to raise or lower these limits to accommodate mission requirements. Travel card cash withdrawals from ATMs are authorized solely for the purpose of obtaining funds for authorized TDY travel. Travelers in high-cost areas and whose accounts are current, may request temporary increases to the cash advance limit by calling their APC.

d. A restricted travel card will be issued to personnel when recommended by either the travel card contractor (with APC, Commander, Director, Supervisor concurrence), directed by the commander or supervisor, or requested by the applicant (usually in cases where the applicant declines conduct of a credit check). Restricted travel cards will be inactive at issuance and limited to a total credit limit of \$1,250 per billing cycle and reflects an ATM cash withdrawal limit of \$200 and retail limit of \$50 per billing cycle. Supervisors will request the APC to activate the restricted travel card for each specific travel event. Supervisors can request that APCs contact the contractor to raise these limits based on travel requirements.

e. Travelers may use the travel card at a specified network of ATMs to obtain cash for normal travel-related expenses. Each cardholder will be assigned a personal identification number (PIN) together with travel card issuance to permit ATM access. ATM advances shall not be obtained earlier than three working days before scheduled travel. ATM transaction and service fees related to official government travel will be reimbursed to the cardholder. Notify the contractor and your APC immediately upon the loss or theft of the travel charge card or PIN, if incorrect funds are received from an ATM, or there is an invalid charge on your travel card. The ATM transaction fee is 2.75 percent of the total withdrawal. To claim the transaction fee put the total fee in the reimbursable block of your DD Form 1351-2. If the fees are \$75.00 or more the individual will have to provide the transaction fee slips with the settlement voucher.

f. The travel card must be used for purchasing lodging and rental cars and transportation services (airlines, trains, buses) while in TDY status. Although not required, the travel card may be used for local travel expenses (i.e., parking and tolls). The cardholder may use the travel card for incidental, non-reimbursable travel expenses when part of a room billing or meal (i.e., rental movies, personal telephone calls, beverages, etc.) while in a travel status. The travel card may be used for personal lodging or rental car expenses at the official TDY location when incurred during a weekend or a period of authorized leave. In addition, personnel are authorized, on a voluntary basis, any one or a combination of the following methods for payment of official TDY-related expenses, (except lodging or rental car):

- (1) Personal funds, including cash or personal credit card;
- (2) Travel advances; or
- (3) Government Travel Requests.



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g. USARAK personnel will continue to be reimbursed, and travel entitlements will be paid as usual, for otherwise appropriate charges even if the travel card is not used. Delinquency procedures and/or penalties for abuse will be administered as outlined further in this section.

h. Travelers will submit their travel settlement vouchers to the paying office within five working days after the end of each TDY trip. The Defense Finance Accounting Service (DFAS) must reimburse employee travel expenses within 30 days after submission of a proper settlement voucher, or pay the employee an interest penalty fee. While in a long-term travel status, to avoid account delinquency, the standard is that the traveler shall file interim vouchers every 30 days, with split disbursement as the required means of settlement. Accrual or supplemental per diem settlements should be submitted to either the disbursing office servicing the individual's permanent duty station or finance office of the activity paying for the TDY. The payment office will pay the traveler by Electronic Funds Transfer (EFT) after receipt of a settlement voucher.

i. When mission related circumstances preclude the filing of interim vouchers, the APC is authorized, based on a request from the cardholder's supervisor, to notify the travel card contractor to ensure that the cardholder will not be identified as delinquent. Mission-critical travel is defined as travel performed by DoD personnel under competent orders and performing duties that, through no fault of their own, may prohibit the prompt payment of their outstanding travel charge card bills. While in this category, individual travel charge cards shall not be suspended or cancelled. Should there be outstanding bills, they shall be settled within 45 days of removal from this status.

6. Delinquency Procedure. The contractor may suspend cardholder charge privileges if travel card abuse is suspected or if payment is delinquent over 60 days, and may cancel the travel card when payment is delinquent over 120 days. Garnishment of cardholder salaries through the judicial process and credit bureau notification is an option for the contractor for nonpayment of accounts over 120 days delinquent. The TTRA authorizes (but does not require) agencies to collect travel card debts. Upon written request from the contractor, DoD may collect, from an individual's disposable pay, any undisputed delinquent amounts owed the Government travel card contractor. The specific delinquency procedures are as follows:

a. At 55 days the travel card contractor will begin suspension proceedings on any overdue travel card account. Once the cardholder receives notification of a delinquent account approaching 60 days and believes that there are extenuating circumstances he/she must immediately contact, through his supervisor, the APC to request a delay in the suspension of account privileges. If the APC is given sufficient information by the cardholder's supervisor to justify keeping the account active, the APC immediately shall advise the contractor that the account should remain active. Although there may be many valid reasons to delay the suspension of the travel card, the lack of action on the part of the cardholder or his/her supervisor will most probably result in suspension of account privileges. At 60 days past due the cardholder's account will be suspended by the contractor for non-payment. Travel charge card privileges, which includes ATM access and all charge capability will be blocked for this cardholder until payment in full has been received by the contractor. If no action is taken toward this debt, the account will be cancelled.

b. At 75 days past due, a \$29 late fee will be charged to the cardholder's account.

c. At 90 days past due, the APC shall notify the cardholder's supervisor and the next command level, via e-mail when possible, that the cardholder's account has been suspended for non-payment. Charge card privileges, which include ATM access and all charge capability, shall be blocked for this cardholder until payment in full has been received by the contractor. If no action is taken toward this debt, the account shall be cancelled.

d. At 120 days past due, the contractor has the option to begin garnishment proceedings. If no action is taken toward this debt, collection action shall be taken by the travel card contractor beginning on the 126th day past due. Once an account is cancelled, reinstatement may be made only when:

(1) The account is paid in full.

(2) The commander or director sends written correspondence to the travel card contractor requesting reinstatement. The contractor reserves the right to deny the reinstatement request. Cancellation of an account also shall occur if the account has been suspended two times during a 12-month period for non-payment of undisputed principal amounts and again becomes past due.

e. Travel cards will be canceled when:

(1) The individual leaves DA service upon ETS, retirement, or PCS, to National Guard or Corps of Engineer activities.

(2) The APC approves a request from the government contractor to cancel an account that is past due or for retail/ATM abuse.

(3) The APC issues a request to the government contractor to cancel/suspend an account that is past due or being misused.

(4) The travel card may be canceled when only partial payment is made (must be total amount due).

f. Commanders, Directors and Supervisors will not tolerate misuse of the travel card. Misuse of the travel card, unauthorized personal use, or use while not in a TDY status, may be charged against Soldiers as a violation of Article 92, UCMJ, or may be the basis for adverse personnel actions against civilian employees and may result in cancellation of the account of any user. Travel card abuse will be identified to the individual's supervisor/commander for appropriate action. The immediate supervisor will, based on the nature and severity of the abuse, recommend whether administrative or disciplinary action should be taken after consultation with the Staff Judge Advocate (SJA) and/or Civilian Personnel Advisory Center. Bank of America Contact Numbers: Contact BOA toll free at 1-800-472-1424 for answers on account status and activity.



## Appendix I

### Management Control Plan (MCP)

1. Every commander and manager has a vested interest in effective management controls, the rules, procedures, techniques, and devices employed by managers to ensure that what should occur in their operations does occur on a continuing basis. They are embedded in the statutes, and policy directives and detailed procedures that govern our operations. The management problems we deal with and the vast majority of audit and inspection findings have, at their root, a management control failure of some kind. When properly implemented, management controls provide reasonable assurance to the management team that its daily practices and procedures make sense and properly safeguard entrusted resources from fraud, waste, abuse, or loss.

2. The USARAK G8's Manpower Management Division is overall responsible for implementing the Management Control Plan within USARAK.

3. Every Army manager is responsible to ensure that management controls in their organization are in conformance with the five basic standards of the Integrity Act.

a. Control environment. Management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management.

b. Risk assessment. Internal control should provide for an assessment of the risks the agency faces from both external and internal sources.

c. Control activities. Internal control activities help ensure that management's directives are carried out. The control activities should be effective and efficient in accomplishing the unit/section's control objectives.

d. Information and communications. Information should be recorded and communicated to management and others who need it within the organization. It should be in a form and within a time frame that enables them to carry out their internal control and other responsibilities.

e. Monitoring. Internal control monitoring should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved.

4. Commanders and Staff Directors are responsible to appoint an Assessable Unit Manager (AUM) within their organization to oversee and execute the MCP within their organization.

a. The AUMs are responsible for the following:

(1) Ensure that management control responsibilities are written into their job performance standards.

(2) Understand and apply the Comptroller General Standards for Management Control in the Federal Government (contained in the General Accounting Office Standards for Internal Control in the Federal Government, GAO/AIMD-00-21-3.1, Nov 99).

(3) Conduct formal evaluations of key management controls at least once every five years. Inspections will be coordinated and scheduled IAW USARAK Circular 5-2 (United States Army Alaska

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Organizational Inspection Program). All inspections of management control issues are a component of Command Inspections, Staff Inspections, or IG inspections IAW AR 1-201 (Army Inspection Policy).

(a) USARAK AUMs may use HQDA developed management control evaluation checklists as published in their governing AR, or as an alternative, any existing management review process that meets the basic requirements of a management control evaluation. This assessment will be based on the actual testing of key management controls and must be supported by specific documentation. This documentation will include: the individual(s) who conducted the evaluation, date of the evaluation, the methods used to test the controls, any deficiencies detected, and corrective actions taken.

(b) AUMs will be directly involved in the evaluation of their management controls and must certify the inspector's results of the evaluation. The AUM's certification is documented on DA Form 11-2-R (Management Control Evaluation Certification Statement). The AUM will ensure the most recently completed management control evaluation is kept on file.

(c) Provide the leadership and support needed to ensure that management controls are in place and operating effectively.

(d) Ensure that all subordinate leaders/managers are cognizant of the importance of safeguarding resources and have a working knowledge of management controls.

(e) Designate a point of contact for management controls within your organization. Provide this information to the G8, Manpower Management Division.

(f) Attend an annual mandatory training briefing on management controls (1-2 hours) as scheduled and conducted by the G8, Manpower Management Division.

(g) Ensure the five year MCP accurately reflects responsibility and milestones for the assessable units to be evaluated. The basic process for developing the USARAK MCP is for the AUMs to review the inventory of functions that require evaluation and identify those that are applicable to their organization in addition to identifying other functions to be evaluated.

(h) Execute and document evaluation of key management controls using either management control evaluation checklists or an existing management review process. Certify the results of required management control evaluations on DA Form 11-2-R (Management Control Evaluation Certification Statement). Submit a copy to the G8, Manpower Management Division each year. Ensure required documentation on each completed management control evaluation is retained on file for audit/inspection purposes.

(i) Determine whether a weakness in management controls is or is not material weakness. If determined to be a material weakness, ensure documentation is submitted through the chain of command and the Manpower Management Division to the CG USARAK. Establish an implementation plan to correct material weaknesses within a reasonable time frame. Track progress in executing those plans until the material weakness is corrected. This includes preparing an updated action plan for all material weaknesses at the end of the fiscal year.

(j) No later than (NLT) March 30th of each year, prepare and submit to the G8, Manpower Management Division a midyear status report on management controls.

(k) Sign and submit a written Annual Statement of Assurance (ASA) through G8, Manpower Management Division to the USARAK CG certifying the status of management controls within your organization, to include material weaknesses and plans for corrective actions.

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5. Additional information regarding the Management Control Program can be found by contacting the G8, Manpower Management Division or by reviewing the USARAK MCP Handbook, August 2000.



**Appendix J**

**Government Purchase Card (GPC)**

1. Purpose. The GPC program (previously known as IMPAC) was designed to streamline local purchase procedures for goods and services under \$2,500 and enhance unit readiness. The program provides a tool to locally purchase services and supplies that are not in the supply system or that have an expected ship date (ESD) which impedes unit readiness posture. Excluding controlled items, use the GPC for local purchases of goods and services, \$2,500 and below, not available through normal supply channels. The result is lower total costs and a quicker turnaround for micro-purchases. The trade-off is that there are fewer controls on what is locally purchased. Therefore, individual cardholders and authorized certifying officials have greater responsibility to ensure proper usage of the card. Authority, limitations, and requirements are outlined in the Appointment of Billing Official Letter and the Delegation of Cardholder Authority Letter. Requests to modify GPC funding ceilings must be approved by the G8 office. The Regional Contracting Office is the proponent for the GPC program.

2. Customer Automation Reporting Environment. The C.A.R.E. site offers on line web-based Training. You can locate the online training modules by going to <https://care.usbank.com>. The logon and password (changes every 60 days) necessary to enter this site can be obtained from your Agency Organization Program Coordinator (A/OPC) or GPC website at <https://www.usarak.army.mil/rco-ak>.

3. The use of the Purchase Card Log in C.A.R.E. is mandatory. This record of transaction information should provide an audit trail supporting the decision to use the card and show any required approvals that were obtained. At a minimum, the log will contain the date the item or service was ordered, the merchant name, the dollar amount of the transaction, a description of the item or service ordered, and an indication on whether or not the item was received.

4. Billing Statement and Review. The Army standard requires cardholders to complete their review and approval of their statements within three business days of the end of the billing cycle. Billing Officials are required to certify their statements within five business days of the end of the billing cycle. USARAK Billing Officials who fail to certify their online statements in accordance with the Army standard twice in a six-month period may have their account charged for the full limit of the card, regardless of how much is actually charged on the card. In addition, the G8 office may recommend to the commander or staff head that additional training is required for the Billing Official, Alternate Billing Official, and all cardholders.

5. Rebates/Credits. Rebates are based on satisfying certain early payment conditions and related reasons identified in the basic GSA contract for purchases made using the purchase card. These rebates will be posted as credits against billing statements – applied at the billing statement level. The credit will automatically be applied to the default line of accounting. If a closed account carries a credit balance, the amount will be sent via check to an installation account predetermined by the APC. The check will be addressed to US Government or US Treasury.

6. Use of the Credit Card. Activities may use the GPC for purchases of supply materials for non-cataloged, non-stocked, non-standard items under the following conditions:

a. GPCs are authorized for the purchase of commercially available supplies and services valued up to \$2,500 in a single transaction. The GPC may only be used to pay for an authorized government purchase.

b. GPCs may be used to purchase and or contract for services for Self-Help projects. The Self-Help project must be approved by the installation Department of Public Works (DPW) and the total purchase cannot exceed \$2,000.

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c. The Credit Card Holder has his/her name embossed on the card and only that individual will use the card. No other person is authorized to use the card or card number. This card is not to be used for personal purchases. There are no exceptions to this rule.

d. Item is not in the Army Master Data File (AMDF).

e. Item is listed on AMDF with an Acquisition Advice Code (AAC) of K, L, I and J.

f. Quantity of material identified on request with a national stock number rejected by wholesale system with a status/rejection code of CK, CP, or CW.

g. Any item needed to save human lives or to relieve human suffering.

h. Quantity of materiel needed is for emergency repair equipment, repair parts or to repair Army motor vehicles disabled on the roadside. Commanders are responsible for ensuring the quantity of materiel does not exceed seven days of supply for day to day operating supplies identified.

i. The government purchase card is the authorized method of payment for all commercial training requests using the DD Form 1556 (Request, Authorization, Agreement, Certification of Training and Reimbursement) or equivalent valued at or below \$25,000. This guidance can be found at <http://cpol.army.mil/permis>.

j. The Defense Logistics Agency has issued two Basic Ordering Agreements for class IX repair parts. After you have captured the demand in the Army system and you receive local purchase authority, you may use the GPC credit card to procure repair parts.

7. Restricted Purchases. There are some restrictions on the use of the credit card. The card will not be used for the following:

a. Cash advances.

b. Rental or lease of land or buildings.

c. Purchases of telecommunications services or airtime. USARAK G6/59th Signal Battalion must validate requirement.

d. Purchases of maintenance services normally provided by the Maintenance Division, DOL.

e. Purchases from private organizations if funded by NAF.

f. Split orders to remain under \$2,500 limit.

g. Purchase or rental of items that are morale/unit fund related (i.e., BBQ grills, food, latrines, transportation, and beverages).

h. Purchase of food or beverages.

i. Purchase of janitorial, lawn, and maintenance services without approval of contracting.

j. Purchase of business cards.

k. Purchase of farewell items, personal gifts.

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8. Regulated Purchases. The card can be used for the following regulated purchases with prior approval from the CofS and/or regulating agency:

- a. Purchase of fuel, oil, services maintenance and repair of GSA Fleet Management Program Vehicles with the approval of DOL and DOC.
- b. Purchase of printing services, with waiver from the Defense Printing Service.
- c. Civilian training must be coordinated and approved by the USARAK CofS.
- d. ADPE purchases and repairs of items not listed on the USARAK CAPR exemption list must have a USARAK CAPR and approval from USARAK CofS. These requirements must be coordinated through the G6/59th Signal and G8.
- e. Cellular telephone rentals must be approved by G6/59th Signal Battalion.
- f. The purchase of lawn care equipment (lawn mowers, weed eaters). These purchases will also be processed through the Installation Property Book Officer (IPBO) and will be placed on the Commander's Installation Hand Receipt
- g. Single requirements that exceed \$300 and are not authorized by MTOE must be approved by the CofS and processed through the IPBO (lawn mowers, weed eaters, vacuum cleaners, buffers, PROXIMAs, steam cleaners, PA systems, etc).
- h. Items less than \$300 that are considered highly pilferable must be processed through the USARAK PBO. Examples of items are: Cordless phones, typewriters, fax machines, ADPE (computer) equipment (CPUs, Monitors, Printers, External Modems/Disk Drives, etc.), copiers, cassette recorders, answering machines, etc.
- i. Items available in the supply system can only be local purchased if the purchase is IAW AR 710-2, para 4-20 and is in the best interest of the government in terms of the combination of quality, timeliness, and cost that best meets the requirement.
- j. The purchase of nonexpendable items can be made by processing GPC requests through the USARAK PBO. The item(s) requested must be authorized by CTA, AR or other form of authorization in order for the purchase to be processed. If the item is authorized and an urgent need exists for the item, the supporting Property Book Team will assist in processing the request. Once the unit completes the purchase, an original copy of the receipt will be returned to the Property Book Team for posting to property book accounts. The receipt must contain a detailed item description that includes the make, model, manufacture, and unit price. If the item has a serial number, it must also be provided. GSA-type purchases must stay within the unit's GPC daily limit and within their quarterly authorized funding target. Commercial procurement of unit guidons, flags, and battle streamers is prohibited per AR 840-10 paragraphs' 1-7 and 6-3. Point of contact for information on these items is the U.S. Army Support Center.

## 9. Responsibilities.

- a. Brigade, Separate Battalion and Company Commanders: Ensure internal control procedures are in place for the GPC program to preclude fraud, waste, abuse, and mismanagement.
- b. Unit Budget Officer:
  - (1) Establish fund limits for cardholders.





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(2) Serve as the GPC card program coordinator/proponent.

(3) Establish internal control procedures designating responsibilities and operating procedures.

(4) Verify payments in DbCAS match monthly billing statements (coordinate with G8 Budget Analyst to obtain DbCAS print outs).

### **c. Billing Official.**

(1) Must be in the unit of the accounts for which he/she is responsible.

(2) Must attend the Regional Contracting Office GPC class.

(3) Ensure Billing Official, Alternate Billing Official, and Cardholders complete the mandatory GPC on-line tutorial training. Training website is: <https://www.atrrs.army.mil/channels/aitas/>.

(4) Appoint cardholders and ensure they attend the Regional Contracting Office GPC Class.

(5) Approve/disapprove all requests and verify funds are available.

(6) Receive monthly billing statements for his/her account.

(7) Maintain official credit card documentation files IAW the DA SOP, July 2002.

(8) Ensure cardholders maintain documentation files IAW the DA SOP, July 2002.

(9) Establish a policy to safeguard individual Credit Card Holder's and alternate's passwords.

(10) Ensure cardholders have reconciled all transactions with the appropriate transaction log entries before certifying the billing statement.

(11) Ensure cardholders approve transactions online using C.A.R.E. system.

(12) Certify for payment within five (5) business days of the end of the billing cycle.

### **d. Credit Card Holders.**

(1) Must be in the unit for which the account is established.

(2) Complete the mandatory GPC on-line tutorial training. Training website is <https://www.atrrs.army.mil/channels/aitas/>.

(3) Must attend the Regional Contracting Office GPC class.

(4) Must attend annual Acquisition Ethics Training conducted by the SJA Office.

(5) Verify requests are not available through supply system and determine correct source of supply prior to submitting request to the billing official.

(6) Research catalogs and canvas local vendors once Billing Official has approved purchase request.

(7) Maintain the document register for credit card purchases.

- (8) Reconcile all transactions with the appropriate transaction log entries.
- (9) Review and approve transactions within three (3) business days of the end of the billing cycle.
- (10) Submit reconciled billing statements as prescribed in the DA GPC SOP.

10. Purchasing Procedures. Detailed guidance on purchasing procedures can be found at <http://purchasecard.saalt.army.mil>.

11. CTC Rotations. The GPC credit card is the primary means for making local purchases under \$2,500 at the NTC/JRTC. Therefore, the rotational unit should deploy with sufficient cardholders to make purchases while the unit is in the maneuver box.

- a. Units should continue to track the purchases made while at the NTC/JRTC. Credit Card Holder should provide a report of credit card expenditures to the unit S-4 and or budget officer during RSOI (prior to deploying into the maneuver box) and prior to departing NTC/JRTC. The unit S-4 or budget officer will report the dollar amount of these purchases to the USARAK budget officer while at NTC/JRTC or shortly after returning. The USARAK budget officer if possible, will transfer the expenditures and apply them to the correct CTC account thus reimbursing the unit.

- b. Prior coordination to reconcile pending credit card bills must be made with the USARAK budget office prior to deployment. Failure to do so may result in the credit card account being suspended.

12. CONOPS Deployments. Units will deploy with GPC. Prior to deployment, the unit will identify those cards and the dollar limit that will be left on with the deploying elements, those that are to be left on with the rear detachment and any cards that are to be deactivated. The unit will also identify an alternate Billing Official with the rear detachment who can certify payments in case the deployed Billing Official is unavailable to certify funds due to operational requirements. Provide that information to the USARAK G8 and to the RCO. The USARAK G8 will coordinate with the supported theater for a MIPR to be provided to cover cost of the card used in theater. Note that while in theater, the unit will follow any local procedures on use of the GPC.

13. Lost or Stolen Cards. The following procedures will be followed for lost or stolen cards:

- a. If the card is lost or stolen, the cardholder will immediately notify US Bank Customer Service at 1-888-994-6722.

- b. The Billing Official will notify the A/OPC that the card was lost/stolen, provide the account holder's name and account number, and report any known illegal transactions. Submit a report to the A/OPC within five business days detailing the circumstances of the lost or stolen card. The Billing Official will also ensure the account is frozen and the bank has begun a trace on any illegal transactions that occurred.

14. Card Security. It is the cardholder's responsibility to safeguard the credit card and account number at all times. The cardholder must not allow anyone else to use his/her card or account number. A violation of this trust will require the card be withdrawn from the cardholder with the possibility of subsequent disciplinary action and termination of the account. It is recommended the credit card be kept in a safe or other securable container.

15. Monthly Reconciliation.

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a. Cardholders must complete online transaction approval no later than three business days after the billing cycle ends. If the cardholder fails to approve their purchases within 15 calendar days of the end of the billing cycle, C.A.R.E. will not allow them to approve their transactions. The Billing Official or Alternate Billing Official will be required to approve on behalf of the cardholder.

b. Billing Officials must certify invoices online no later than five working days after the billing cycle ends. This ensures the unit will not incur late penalty payments. Failure to certify in accordance with the Army standard twice in a six-month period will result in account suspension, pending retraining of Billing Official, Alternate Billing Official, and all cardholders.



## Appendix K

### Local Purchases Procedures

1. Purpose. To outline policies on procedures for local purchase requests within USARAK. Acquisition of non-stock/non-standard supplies and services.

2. Definitions.

a. Non-standard item. A non-standard item is one for which no National Stock Number is assigned.

b. Non-stock item. An item that has an NSN assigned, but will not be available through the standard supply system in time to meet mission requirements. It may be an NSN that is designated for local purchase (FEDLOG Acquisition Advice Code of H, J, K, or L), or it may be zero balance in local ASLs or the national supply system.

(1) Total Requirement. The total requirement, in dollar terms, is the total desired by the level of command that directs the procurement. If a local purchase of a given item is consolidated at the USARAK level, the requirement consists of every USARAK unit need for that item. If a higher headquarters does not direct a local purchase, the requirement is the individual company command need for that item. If the cost of the item is \$100,000 or more then the unit must coordinate with the G8 budget officer before ordering the requirement or processing the purchase request. This advance notice provides the G8 with enough time to ensure funding is adequately loaded into the supply and financial systems.

(2) DA Form 3953, Purchase Request and Commitment. Used to make purchases over \$2500.

(3) DA Form 2765-1, Request for Issue or Turn-In. Used to acquire items from another activity. Do not use the GPC for these purchases.

(4) Acquiline. Intra-net based contracting system designed to minimize the amount of paperwork. Brigade and separate battalion headquarters have Acquiline input capability in their S4 sections.

3. Procedures for Local Purchases Above \$2,500. Local purchases above \$2500 require contracting support from the Regional Contracting Office and will be processed using the intranet-based ACQUILINE. The steps below provide required procedures for such purchases.

a. Units identify requirement to exceed the GPC \$2500 limit and that item(s) are not attainable through the supply system. A unit also identifies item(s) as expendable or nonexpendable. The unit then completes DA Form 3161 and cover memorandum for expendable items, or DA Form 1348-6 and DA Form 3953 for nonexpendable items. For expendable items (DA Form 3161), battalion or brigade S4 assigns a document number to request and forwards to maintenance and material center, Local Purchase Office. For non-expendables (DA Form 1348-6), units will forward request to the USARAK or Installation Property Book Office (IPBO) depending on type of property. Upon delivery, unit signs for item from appropriate location (PBO and/or DOL storage facility).

b. USARAK or Installation PBO will:

(1) Edit request for local purchase authority.

(2) Assign document number.

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- (3) Forward copy of request to the Brigade Maintenance Material Center.
- c. The Brigade Maintenance Material Center will:
  - (1) Edit request for local purchase authority.
  - (2) Ensure stock number is assigned.
  - (3) Validate requisition priority.
  - (4) Ensure DA Form 3161 or DA Form 1348-6 contains all required information.
  - (5) Forward copy of request to the G8 section.
- d. The G8 section will:
  - (1) Authorize the funds.
  - (2) Enter appropriate fund cite, APC, and EOR.
  - (3) Forward request to the regional contracting office (RCO).
- e. The RCO will select a vendor, award the contract, and transmit copy of contract to Defense Accounting Office (DAO), appropriate PBO (for nonexpendable items only), and DOL storage branch.
4. Punitive Measures. USARAK has the following options available when local purchase violations are detected:
  - a. First offense- Reply by endorsement to the G4 and contracting from the approving authority through the battalion commander explaining why the situation occurred, and what corrective actions were taken to preclude reoccurrence.
  - b. Second offense- Suspension of the GPC for 90 days. The contracting office will return the card after receiving written explanation through the battalion commander/executive officer.
  - c. Third offense- Cancellation of the GPC. Contracting will submit an application for a new card after receiving written guidance from the brigade commander and unit provides proof of contracting office credit card retraining.
5. Lateral Transfers.
  - a. USARAK Directed Lateral Transfers. USARAK units do not pay for lateral transfers directed by USARAK/USARPAC. It is the responsibility of the losing unit to ensure equipment is brought up to standard (i.e., 10/20 or Fully Mission Capable) prior to the transfer. The following steps must be completed in order for the requests to be processed correctly:
    - (1) When a unit receives a lateral transfer directive from USARAK/USARPAC, they prepare both a DA 3161 and a DD Form 1348-1, and take it to the USARAK PBO and the USARAK Transportation Officer (TO) in G4 for approval. Units must ensure that the DD Form 1348-1 has a complete document number in order to be processed.
    - (2) The TO assigns a control number and provides stamp of "approval".

- (3) Unit takes both of the forms to the DOL Transportation Division.
  - (4) The forms are then taken to Bldg. 977 to arrange equipment shipment.
6. Cable TV Service. Units may request cable service for bonafide dayrooms to provide access to basic cable services for the Soldiers. Units contact GCI cable military representative, (907) 265-5400. The GPC may be used for payment. Total requirement for payment of installation and monthly rental cannot exceed \$2,500 per year per battalion (all companies combined). Cable service is limited to basic service only. Special packages or additional channels such as movie channels or sport channels are not authorized. No channels that show materials not suitable for broadcasts on national public television may be leased.
7. Unit Coin Purchase.
- a. Battalions and above (which includes the USARAK CSM and DCO) are authorized to purchase unit coin molds and coin purchases.
  - b. Separate coins are not authorized for CSMs other than the USARAK CSM.
  - c. USARAK CG/CSM/DCO and brigade commanders will not exceed \$5000 per fiscal year on the purchase of coins. Battalion Commanders will not exceed \$2000 per fiscal year on the purchase of coins without the USARAK CG or CofS approval.
  - d. No coin purchased for a USARAK unit will exceed the cost of the CG's coin, currently \$5.30 each. Units are encouraged to cross-talk and determine the most cost effective source of supply within DOD/Federal guidelines. Existing stocks of coins which exceed the per coin allowable cost may be exhausted.
  - e. Submit all local purchase requests for creation of coin molds and purchases of unit coins to a vendor which provides the best quality and cost savings to the government. Units must comply with the USARAK and contracting rules for using the GPC as the method of payment.
8. Portable Latrines. Units requiring portable latrines must submit a request to contracting using the Acquiline system. The request will be forwarded through the unit's budget analysts to contracting. Units are no longer authorized to use the GPC for renting portable latrines.
9. Paint and Lumber.
- a. Units are encouraged to check with DOL HAZMAT yard prior to purchasing paint using the GPC.
  - b. Purchasing small amounts of building supplies to perform repair work is authorized so long as the purchases do not exceed \$2000.00 (limit for construction requirements). If the building materials exceed the \$2000.00 limit then the unit S4 must submit a request using Acquiline through the G8 budget analyst to contracting.
  - c. If the project alters real property, DPW must approve the project.
10. Use of MWR Facilities Using the GPC.
- a. The GPC may be authorized as a method of payment for certain MWR unit activities or requirements. Units must contact the contracting office to verify if their requirements are valid and meet the GPC program policy prior to entering into any contract or obligation.





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b. If approved by contracting, and upon completion of the requirement, the NAF activity will charge the function to the unit's GPC.

c. Units cannot use the GPC card to pay for food or beverages (catering).



## Appendix L

### Field Ordering Officer (FOO)

1. A Field Ordering Officer, sometimes referred to as FOO, is an individual from a unit who is appointed by the contracting officer. This individual is delegated the authority in writing to perform certain contracting functions which include the approval of purchase through the use of paying agents and imprest funds. The appointment letter designates the responsibilities of the ordering officer. The FOO will receive a funding letter from the USARAK G8 or the supporting resource manager if deployed. The fund cite or accounting classification contained in the funding letter will be used to record and account for all purchases made during the deployment or TDY. The FOO has the ability to make small dollar purchases while the units are in a deployed status. The deployment may be a peacetime exercise or in support of a declared contingency operation. FOOs use the SF 44 form, which is a multi-purpose purchase order, invoice, and voucher form. FOOs cannot use the SF 44 to make purchases for their units when they are not in a deployment status. The accounting classification or fund cite will be annotated on the SF 44 when used for making purchases.

2. Before being appointed by the unit commander as a FOO, a nominee must complete a brief training session and possibly be required to take and pass an exam administered by the local or deployed contracting office.

3. Procedures.

a. Purchasing Process.

(1) All requirements for purchase must be in writing using a DA Form 3953 or locally produced form. No matter what request mechanism is used, it must contain a clear and understandable item description, specific quantity, and cost estimate. Requested items that are property book accountable must be approved for purchase by the unit's Property book Officer (PBO). If the PBO is not deployed with the unit, telephonic approval shall be obtained and documented prior to purchase.

(2) The FOO must ensure they are authorized to purchase the requested item IAW the letter of appointment and special instructions and that sufficient amount of funds are available.

(3) The FOO with the paying agent will then locate a local source of supply which will fulfill the request and obtain pricing for the item.

(4) A determination of price reasonableness shall be made. If the price exceeds the single purchase authorization, the requirement will be forwarded to the contracting office using a DA Form 3953.

(5) If the price is reasonable, the FOO will complete their sections of the SF 44 and purchase the item. While there are procedures to allow the FOO to make a purchase without the paying agent making immediate payment, the contracting office will only allow that process on an exception basis. See the appointing contracting officer to receive the training needed to execute the alternate procedures. Otherwise, the paying agent will execute payment at the time of purchase and complete their portion of the SF 44.

(6) Distribute the four copies of the SF 44 as follows:

(a) Copy 1 is retained for the finance office.

(b) Copy 2 is given to the seller.

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(c) Copy 3 is retained for the contracting office.

(d) Copy 4 is retained in the SF 44 book.

(7) The purchase receipt will be maintained on file as proof of purchase.

(8) The FOO will maintain an obligation record annotating the date of transaction, purchase order number, amount of obligation, balance of unobligated funds, and vendor name. This information can be maintained on the reverse side of the DA Form 3953 or locally produced form.

(9) Should the purchase be made under unusual circumstances, special situations, or is a regulated purchase, the FOO shall document their file with the date, description of circumstance, and any other relevant information which directly impacted the procurement process.

### **b. Regulated Purchases.**

(1) Accountable Property. Items which are non-expendable/accountable must follow property book procedures to include ADPE hardware and software.

(2) Telecommunications. Purchase of cellular phones to replace broken phones is authorized; however, purchasing new cell phones in addition to phones on hand is not authorized. In addition, purchase of air time for any phones is not authorized.

(3) Rentals. Renting vehicles for the sole purpose of official duties is authorized. However, if tactical vehicles are authorized for use within the area of operations or TMP vehicles are available, renting vehicles is not authorized. Renting vehicles for personal use is not authorized.

### **c. Prohibited purchases.**

(1) Stock Piling. Since the role of the FOO is to purchase urgently needed items, purchasing items for the purpose of stock piling or to have on hand "just-in-case" is unauthorized. Purchases are only for items which are immediately needed.

(2) Getting well. A unit deploying with equipment which is non-mission capable and using the deployment as a reason to obtain the parts necessary to repair the equipment does not justify an urgent requirement. This is an attempt to circumvent the supply system and is known as getting well. Requirements for repair of equipment that was non-mission capable when deployed shall be forwarded to either the direct support maintenance unit or the contracting office for procurement.

(3) Split purchase. When a requirement exceeds the appointment letter's single purchase authorization, the request shall be forwarded to the contracting office for procurement. Splitting the requirement into two or more purchases to maintain each purchase amount under the single purchase authorization is unauthorized.

(4) Rations and subsistence. The type of money used for purchases by the FOO is Operations and Maintenance Funds (O&M). Purchase of any type of food for human consumption is not authorized to be funded with O&M funds. However, purchase of food strictly for live animals is authorized.

(5) Clothing. The purchase or laundering of personal clothing is not authorized.

(6) Personal comfort items. The purchase of any personal comfort items is not authorized. This includes toilet articles, personal hygiene items, thermos bottles, cooking utensils, clothing, and alarm clocks.

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(7) Medical and dental treatment. FOOs are not authorized to purchase medical or dental services or supplies unless authorized by the AOR Medical Commander.

(8) Telephone. FOOs may not purchase any type of telecommunications service or equipment except as noted in paragraph 3b(2) above.

(9) Utilities. FOOs may not pay utility bills associated with an operation unless specifically authorized by the mission/exercise director.

(10) Electronic equipment. This includes but not limited to copying machines, FAX machines, computers (hardware and software), typewriters, and two-way radios. Any questions on purchasing electronic equipment should be sent to the contracting officer providing support.

d. Special situations. It is prevalent in many countries to conclude an agreement or contractual understanding with nothing more than a handshake. This may occur at the outset of the contingency, but the agreement should be quickly followed with a completed SF 44. Official looking documents written in English may be viewed with suspicion and sometimes anger due to a lack of trust in governments other than their own. Obtaining signatures could become a challenge. When a local businessman or provider refuses to sign the SF 44, annotate in the seller's signature block on the SF 44 "Refused to Sign", and continue with the transaction.

e. Ethics. Especially for procurements conducted in foreign countries, FOOs should ensure that the appropriate ethics regulations are observed as prescribed in DoDD 5500.7R, Joint Ethics Regulation. When ethical or procurement integrity (FAR Part 3.104) requirements conflict with local practices, contracting officers should explain to contractors the restrictions which are placed on U.S. procurement officials.

### 4. Inspections/Audit and Reviews.

a. FOOs shall be under the technical supervision of the Chief of Contracting or designee.

b. At least once a month, activities of FOOs shall be physically inspected or reviewed through examination of purchase documents and records by the Chief of Contracting or designee. Exceptions to this timeline can be granted based on operational requirements. In such cases, the contracting office will coordinate the review frequencies.

c. Inspection or review findings shall be written and shall include specific comments as to whether the FOO is:

- (1) Operating within the scope and limitations of authority.
- (2) Maintaining the standards of conduct as prescribed in DoDD 5500.7R, Joint Ethics Regulation.
- (3) Not exceeding funding authorization.
- (4) Not delegating authority to others.
- (5) Submitting correct and timely information for procurement reporting purposes.
- (6) Not making unauthorized or prohibited purchases of items.
- (7) Maintaining adequate documentation for each purchase.



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d. Copies of inspection and review findings shall be retained for one year in the files of FOOs and of inspectors or reviewers.

e. Should an appointing authority find that a FOO is not properly performing his/her duties or fails to take prompt action to correct deficiencies noted in inspections or reviews, the appointing authority shall terminate, in writing, the appointment of the FOO.

### **5. Termination.**

a. The appointment of a FOO shall be terminated in the following situations:

- (1) Change of unit.
- (2) Change of duty.
- (3) Term of appointment expires.
- (4) Failure to properly perform FOO duties.

b. When a FOO's appointment is terminated, the FOO shall submit to the Chief of Contracting or designee the following:

- (1) Original copy of appointment letter.
- (2) Copies of all reports filed previously.
- (3) A complete report for any period between the last report and the date of termination, including all copies of the SF 44, Purchase Order Invoice Voucher, all sales slips or other receipts, and any justifications (if any) regarding price or source reasonableness.
- (4) An original copy of the DA Form 3953, Purchase Request and Commitment.
- (5) Any unused SF 44s in his possession.

c. A Letter of Clearance/Termination signed by the chief of the contracting office will be returned to the FOO after all the above has been reviewed and certified to be acceptable.

d. Finally, a letter terminating the appointment of the FOO will be issued by the chief of the contracting office or designee.





## Appendix M

### Paying Agents

1. This Appendix provides guidance to paying agents who serve as agents within USARAK. Commissioned officers, warrant officers, enlisted members, or civilian employees satisfactory to the appointing officer may be appointed as paying agents (see DOD 7000.14-R, volume 5). The guidance provided in this appendix emphasizes the agent's responsibility for properly safeguarding and disbursing public currency. Paying agents are appointed to perform specific duties. They are appointed either to support the local procurement process, or to provide support to individuals. Paying agents cannot perform both of these duties simultaneously.

#### 2. Method of Appointment.

a. A paying agent is appointed by a commander (normally the first field grade officer in the paying agent's chain of command). The appointment order specifies the finance officer or DFAS disbursing officer to whom the agent is appointed, the types of payments to be made, the unit to be paid, the duration of appointment, and the maximum amount to be advanced.

b. The paying agent checks the appointment order for correctness and keeps it in his/her possession while performing duties as a paying agent. The paying agent forwards a copy of the appointment order to the finance commander/DFAS disbursing officer to which the paying agent is appointed. The finance officer/disbursing officer keeps a copy of the appointment order until the order expires or is revoked.

c. Newly appointed paying agents must immediately contact the finance office to receive a detailed briefing before they are advanced currency. Paying agents must receive a copy of the current paying agent instructions from the finance officer/disbursing officer and become thoroughly familiar with all responsibilities.

d. Paying agents sign a written statement for permanent filing with the disbursing officer, acknowledging understanding and receipt of the oral and written instructions.

#### 3. Commander Responsibilities.

a. Commanders appoint paying agents and ensure the agents know their responsibilities and duties. In addition, unit commanders provide resources such as transportation, security containers, weapons, ammunition, and armed guards for the paying agent's use.

b. The type of transportation and the number of guards considered adequate are based upon the amount of currency involved, the distance and terrain to be covered, and the overall security of the area where payments will be made.

c. An agent should be armed (if possible) and must have at least one armed guard.

d. Commanders ensure that other duties assigned to a paying agent do not interfere with or delay the performance of the agent's paying functions.

4. Finance Officer/Disbursing Officer Responsibilities. The finance officer/disbursing officer or his designee briefs new paying agents to inform them of their responsibilities. He also gives the paying agents detailed written instructions regarding the specific functions they are to perform, procedures for the safeguarding and expeditious return of currency, and other instructions deemed necessary.

#### 5. Safeguarding Public Currency.

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a. Paying agents must acknowledge receiving currency by signing DD Form 1081, Statement of Agent Officer's Account.

b. The safeguarding of this currency is a personal responsibility of the paying agent until the currency is returned to the FM (Financial Management) unit. Failure to safeguard currency may result in an agent being held personally liable if any currency is lost.

c. A paying agent may not entrust currency or accountable instruments to any other person for any reason.

d. The paying agent must make every effort to complete all payments and return currency and payment documents as quickly as possible. If possible, the agent should return the currency and receipts on the same day the currency was advanced, or as the finance officer directs.

e. If currency is to be retained overnight, the agent must abide by the guidelines found in DOD 7000.14-R, Volume 5, Chapter 3, Keeping and Safeguarding Public Funds. If these provisions cannot be met, the agent must turn in the currency and paid documents to the FM unit for safekeeping. The agent must arrange to receive the currency the following day. The agent must return all currency to the FM unit upon accomplishing the mission.

f. Paying agents are directly responsible to the finance officer from whom the currency is obtained. The U.S. Treasury may legally look to either the finance officer or the paying agent to recover any lost or improperly disbursed public currency. Therefore, a paying agent must not:

(1) Use entrusted currency for any purpose other than that which is specifically stated on the appointment orders.

(2) Lend, use, convert to his own use, deposit in any bank, or exchange for other currency, or commingle any portion of the entrusted currency, except as specifically instructed by the finance officer.

(3) Mix entrusted currency with personal, nonappropriated, or other currency.

(4) Act as witnessing officer of payments.

(5) Be designated as the agent of another agent.

(6) Act as guard for another agent.

(7) Act as both the ordering officer and paying agent.

(8) Authorize solatium payments.

6. Types of Support. A paying agent provides both local procurement support and individual support. Local procurement support involves the purchase of supplies and services from the local economy in order to meet logistical shortfalls. Individual support entails making payments, cashing checks and making foreign currency (i.e. foreign currency) conversions for individual service members.

a. Local Procurement Support. For local procurement support, the commander appoints a paying agent on an additional duty appointment order. His/her appointment authorizes the paying agent to disburse public currency IAW the special instructions stated in the appointment and the written instructions provided by the finance officer. The ordering officer whom the paying agent supports receives separate instructions from contracting officials. The paying agent provides support only for local procurement efforts; the paying agent does not provide any individual support.

b. The paying agent or ordering officer may be held personally liable for any payment not in accordance with the appointment orders or prescribed instructions. The paying agent cannot simultaneously serve as the ordering officer. The paying agent uses an official credit/debit card to make payments whenever possible. When it is not possible to use an official credit/debit card to make payments, the paying agent takes the following actions:

(1) Reviews all SF 44s (U.S. Government Purchase Order–Invoice–Voucher) prepared by the ordering officer.

(2) Disburses currency for the goods or services as stated on the SF 44 (Statement of Agent Officer's Account), but only after the SF 44 has been approved by an ordering officer.

(3) Pays for purchases not to exceed \$2,500 per vendor per day. (An agent may not split purchases between two or more vouchers in order to circumvent the \$2,500 limitation).

(4) Clears his/her account with the finance officer.

c. Individual Support. For individual support, the commander appoints a paying agent on an additional duty appointment order. This appointment authorizes the paying agent to disburse public currency IAW the special instructions stated in the appointment and the written instructions provided by the finance commander. When appointed to provide individual support, the paying agent provides only individual support; he/she does not provide local procurement support. As directed, agents may provide individual support to Soldiers, Sailors, Airmen, Marines, and authorized civilians.

#### 7. Planning for Support.

a. The paying agent ensures that arrangements for qualified armed guards and transportation are adequate. Routes and times should be changed frequently to avoid developing routines and patterns in transporting currency. Prior coordination should be made for preparing the pay area with tables, chairs, lighting, and other necessary supplies. Emphasis is placed on acquiring a secure or easily secured quiet area. For efficient use of time, a schedule for payment of units or individuals should be established.

b. A paying agent takes appropriate precautions while currency is in his possession. When traveling, the paying agent should keep the unit informed of his/her location and expected time of arrival. If the paying agent is to travel outside the normal pay area, he/she should notify the finance officer.

c. A paying agent engaged in the paying function may not perform collections or solicitations for donations. If authorized, these activities must be performed separately and away from the pay area.

#### 8. Individual Support Functions. The following paragraphs describe additional paying agent functions.

##### a. Receiving Currency.

(1) A paying agent is told when and where currency is to be made available. The agent reports as scheduled and has the following items:

(a) Military identification card.

(b) Copy of appointment orders.

(c) Weapon and ammunition (as applicable).

(d) At least one armed guard.



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(e) Military vehicle.

(2) After verifying the agent's identity, the finance commander/officer or disbursing officer advances currency to the agent. Currency amounts are recorded on DD Form 1081, which is signed by the finance commander/officer or authorized deputy and the paying agent. The agent counts the money received in the presence of the finance commander or his authorized representative to ensure that the amount is accurately recorded on the DD Form 1081. Money bands (currency straps or bill wrappers) on currency may not be destroyed until verification has been made. The money bands identify the activity and the individual that prepared each bundle.

(3) The agent must verify all items.

(4) The finance officer is notified immediately of any discrepancy in either cash or checks received. The finance officer reconciles any discrepancies. Under no circumstances may the agent leave the FM unit until he is completely satisfied that the amount of cash received agrees with the amount shown on the DD Form 1081.

(5) Upon leaving the FM unit, the agent and guard go directly to the pay site. Upon arriving at the pay site, the paying agent establishes security measures.

(6) The paying agent negotiates only one payment at a time. After the agent identifies the payee, obtains the payee's signature, and secures the signed instrument, payment is made. Special attention must be given to first names, middle initials, and Social Security numbers. The paying agent must count out the amount of currency required for the payment, count it again to the payee during payment, and then have the payee count it to verify accuracy. Unsigned instruments, monies, and signed instruments are returned to the finance commander/officer after all reasonable attempts to pay the individuals have been made.

### b. Cashing U.S. Treasury Checks and Other Negotiable Instruments.

(1) Cashing U.S. Treasury checks and other negotiable instruments involves an exchange of U.S. currency for a Treasury check. The paying agent obtains currency from the FM unit and goes directly to the pay area. The number of individuals cashing these checks varies.

(2) Sufficient currency is advanced to the agent to meet anticipated requirements based upon an experience factor developed by finance personnel. Because the amount of currency needed to cash Treasury checks cannot be determined in advance, the paying agent must consider cash availability when presented with a Treasury check. The paying agent then follows established procedures for obtaining identification and signature on the reverse (back) of each check.

(3) The agent then secures the check and pays the Soldier using the following three-count system. First, the agent counts the amount of currency required to pay a single Treasury check from the cash box; once all bills are out of the drawer/box, the payment is counted again in full (second count); he then counts the sum again to the payee during payment (third count); the payee then counts the currency to verify for accuracy before leaving the pay point. The agent then returns the payee's ID card. Payment in this manner provides a reliable three-count system that ensures accurate payments. After the agent completes the payments, he returns all signed checks and remaining currency to the FM unit.

(4) Appointment orders indicate the types of negotiable instruments the paying agent is authorized to cash. Authorization for paying agents to cash personal checks, traveler's checks, U.S. postal money orders, cashier/official checks, credit union share drafts, and telegraphic money orders are obtained from the finance officer prior to negotiating the instrument.

(5) Finance officers provide paying agents with a written notice to inform individuals cashing personal checks that checks returned for any reason will result in immediate collection from their pay account. This notice must be posted at the paying location.

**c. Exchanging Currency.**

(1) The paying agent receives an advance of foreign currency to exchange for U.S. currency. The foreign currency is exchanged at the same rate at which the foreign currency was advanced to the agent on a DD Form 1081. Normally, even increments of money (multiples of \$5) are exchanged to promote accuracy and to make the process as quick as possible. The paying agent will receive additional specific instructions from the finance officer.

(2) Complete changeouts from one currency to another may be required. The finance officer will contact the paying agent on specific policy and procedures should a changeout become necessary.

**d. Identification of the Payee.** The agent must not make a payment until the payee has provided positive identification in the form of an official U.S. Armed Forces ID card. Identification by other means (DOD civilians, dependent, or foreign national ID cards) may be authorized by the responsible finance officer. Payment is authorized to the payee only. Presentation of a power of attorney is not acceptable for payment. Doubtful cases are always referred to the finance officer.

**e. Signature of the Payee.**

(1) After making positive identification, the paying agent obtains a proper signature before payment is made. The payee's signature on the document or the payee's electronic signature is the only physical proof that payment was made. Before payment is made, the document must be signed or the electronic signature annotated in the presence of the agent as the name appears on the document or on the computer screen. The payee's signature must be written in black or blue-black permanent ink in the proper place. Pay vouchers must be signed on the front. Signatures are required on original pay vouchers only. Treasury checks must be endorsed on the reverse (back) side within the one-inch area at the end identified for that purpose.

(2) If the payee is unable to write, he may indicate receipt of payment by signing with the mark "X." In such instances, a disinterested party must witness the signing, and the witness' unit address and signature must be recorded. A witness may be a commissioned officer of the payee's organization or some other person specifically authorized in writing by the organization commander to perform this function. Positive identification of the witness is always required.

**f. Emergency Procedures.**

(1) If the paying agent becomes incapacitated for any reason (for example, by illness or accident), the advance must continue to be secured. When the incapacitation occurs, the advance must be immediately secured by the paying agent's commander or authorized representative and placed in a proper safe.

(2) At least two disinterested officers must verify all currency, coin, and documents, and provide a written certification to the paying agent's commander for his signature. One of these officers returns all funds, checks, and vouchers along with the commander's certification to the FM unit. Finance personnel balance and verify the return, with the two disinterested officers acting as witnesses.

(3) If the currency and documents are correct, the finance officer completes the DD Form 1081, thereby relieving the paying agent of responsibility. A copy of the completed DD Form 1081 is delivered

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to the paying agent. If the currency or payroll needs to be advanced again, the finance officer makes appropriate arrangements.

### **g. Entrusting and Disposing of Currency.**

(1) The paying agent returns all entrusted currency before going on temporary duty, leave, or other assigned missions. If the paying agent must depart before returning all currency and vouchers, he notifies the finance commander before leaving. The finance commander may direct the agent to turn in the currency to the nearest military FM unit, at which time the finance commander involved clears the agent's account.

(2) If hostile action occurs while the paying agent possesses currency, he makes every effort to return his advance to the original FM unit. If doing so is not possible, the paying agent takes one of the following actions, depending on the tactical situation:

(3) Returns the currency to the nearest FM unit and obtains a receipt.

(4) Evacuates the currency to a secure area determined by the agent's commander.

(5) Keeps the currency in his possession until the tactical situation stabilizes to the extent that one of the above alternatives is feasible.

(6) Destroys the currencies. Procedures for destroying currency are included in Appendix J of FM 1-06.

(7) After the situation stabilizes, the agent informs the FM unit of the disposition of the currency and requests further instructions.

h. Paying agent accountability. If a discrepancy is discovered and the paying agent cannot correct it, the paying agent suspends further payment and immediately notifies the finance officer. The finance commander takes appropriate action in accordance with DOD 7000.14-R, Volume 5, Chapter 6. If the paying agent fails to account for funds properly, he may be held liable for the funds, subject to an investigation.

### **i. Balancing of Paid and Unpaid Amounts.**

(1) The paying agent balances his account and places entrusted currency and pay documents in proper order before returning to the FM unit.

(2) The paying agent should separate and total by group U.S. currency, checks for cash, paid vouchers, negotiated checks, and foreign currency. The total of U.S. currency plus paid (signed) checks, paid (signed) vouchers, and foreign currency (U.S. cash equivalent) should equal the amount advanced on DD Form 1081.

(3) The agent assembles all cash by denomination and in bundles of 100 to help clear the account efficiently.

j. Returning Currency. Currency should be returned at a time specified by the finance officer. To relieve the agent of accountability, the return is made personally as soon as possible. If the agent is unable to return the currency as scheduled, he notifies the finance officer immediately.

### **k. Clearing Accounts.** To clear the account, the finance officer's representative does the following:





- (1) Receives the return.
- (2) Verifies the correctness of endorsements on paid documents.
- (3) Groups and totals all pay documents.
- (4) Determines the amount of the cash turn-in.
- (5) Prepares and verifies the correct balance on DD Form 1081 for return.
- (6) Verifies the cash turn-in with DD Form 1081.
- (7) Has the paying agent sign DD Form 1081, returning the paying agent's account to zero.
- (8) Obtains the signature of the disbursing officer to complete the turn-in and relieves the paying agent of responsibility.
- (9) Notifies the finance commander of any discrepancy.

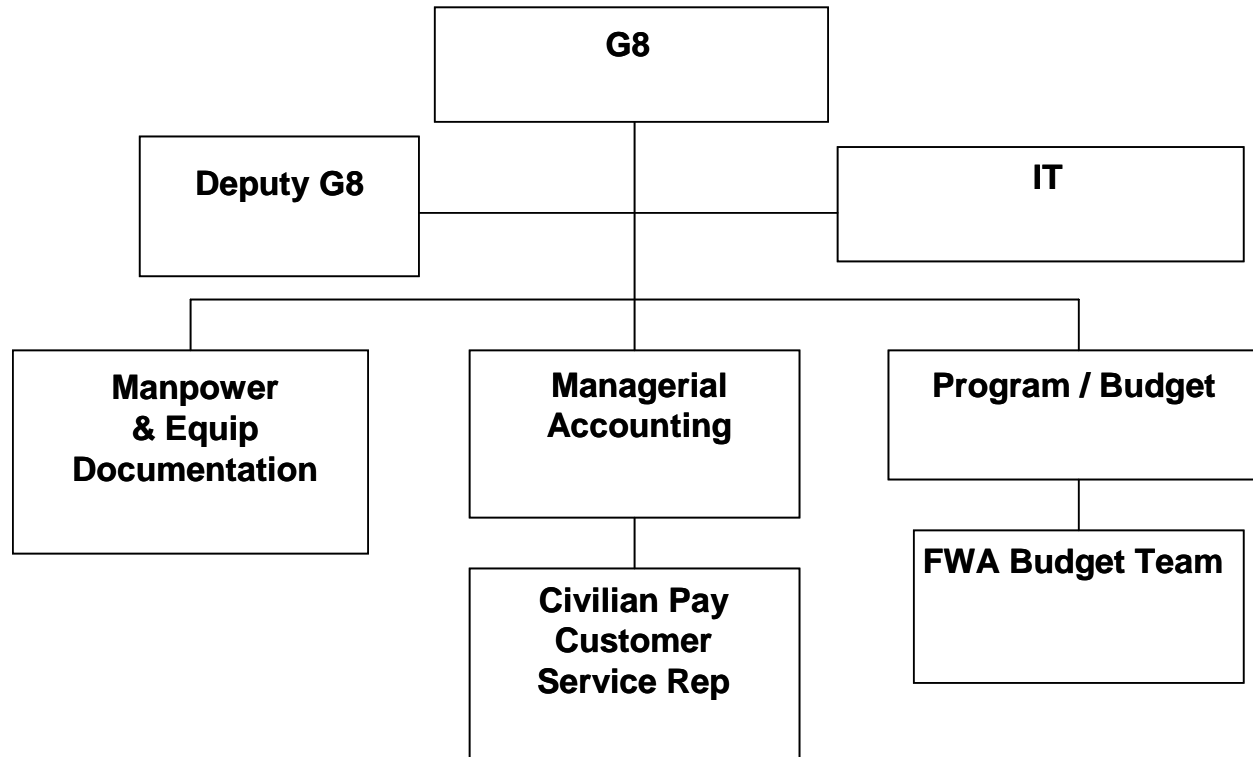
I. Disposing of DD Form 1081. The paying agent keeps copies of DD Form 1081 which relieves the paying agent of responsibility for one year. If there is a quarterly cash count, the paying agent should keep copies of DD Form 1081 for 90 to 120 days.



## Appendix N

### G8 Organization and Functions

1. The USARAK G8 is comprised of the following sections:



2. The USARAK G8 performs the following functions:

a. Provide advice to the USARAK Commanding General. The goal of the resource manager (G8) is to provide mission-essential funding when and where needed to ensure operational success, and to protect funds from fraud, waste, and abuse. The G8 serves as the Commanding General's "honest broker" during resource allocation discussions; the G8 advises the commander on the best possible use of these resources.

b. Develop command resource requirements. The G8 works to estimate funding requirements to support operational missions. He/She will prepare initial estimates of the costs to conduct operations, and continually refine estimates as operations continue. In developing the program and budget, the G8 considers reimbursement issues relating to joint and multinational operations, UN operations, and other interagency support. The G8 determines as early as possible who is paying the bill for various aspects of an operation. The budget should reflect those decisions accordingly.

3. Manpower Branch. The Manpower Branch provides the following:

a. Manages and supervises manpower programs.

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b. Documents manpower programs and matters relating to TDA, MTDAs, MTOE, and manpower control which include the following:

(1) Analyzes and reviews Tables of Distribution and Allowances (TDA) personnel and equipment requirements and authorizations. Plans, executes, and monitors manpower requirements and authorizations for USARAK staff and subordinate commands.

(2) Consolidates and issues manpower guidance to assigned units and activities. Consolidates and submits recommended manpower changes for approval and documentation to USARPAC HQs. Performs review and analysis of Manpower Command Plan submissions.

(3) Coordinates with US Army Alaska Garrison for the preparation of Inter-Command Transfers, reflecting transfer of manpower resources between the garrisons and USARAK.

(4) Reviews and validates subordinate command requests for additions or changes to authorized TDA equipment. Review and analyze manpower utilization.

(5) Maintains internal/external manpower audit trail.

(6) Monitors and issues policy and guidance on manpower actions required to resource Most Efficient Organizations (MEO) resulting from A-76 studies.

(7) Evaluates all internal authorization documentation change requests to ensure that recommended change will, if approved and implemented, result in the MEO.

(8) Reviews/analyzes concept plans prior to forwarding to USARPAC.

(9) Reviews and monitors Mobilizations plans and TDAs.

(10) Tracks Total Army Analysis (TAA) results and analyzes manpower changes for USARAK. Reviews manpower submissions to assure conformance with internal, HQDA, and congressional leadership guidance, resource levels provided in the Program Budget Guidance (PBG), previous budget decisions, TAA results, and equipments fielding schedules.

(11) Performs special analyses on status of USARAK manpower.

(12) Coordinates with the region Human Resources Division on manpower aspects of major personnel transfers/actions.

(13) Conducts special manpower studies, as required.

(14) Provides input to USARAK for all the planning, programming, and budgeting system (PPBS) manpower and force events.

(15) Assists in resolving issues related to MOUs, MOAs, and support agreements.

c. Monitors and provides advice on the activation, reorganization, and inactivation of MTOE/TDA units.

4. Managerial Accounting Office/Analysis Branch. The Managerial Accounting Office provides the following support:

- a. Establishes a management control process.
  - b. Prepares cost analysis reports and estimates for use in programs and budget.
  - c. Coordinates management and productivity improvement programs, principles, and practices throughout USARAK to achieve efficient, economical and effective operations.
  - d. Maintains accounting records through close coordination with the accounting branch of DFAS.
  - e. Coordinates staff functions to promote effective use of available resources and to eliminate waste.
5. Program and Budget Branch. The Program and Budget Branch provides the following support:
- a. Develops performance factors, analyzes capabilities based on resources available, and recommends appropriate funding to implement approved programs.
  - b. Advises USARPAC on reprogramming actions/requests that might include additional obligation authority or other funding requirements.
  - c. Identifies sources of funding.
  - d. Acquires funds.
  - e. Manages allotted funds to ensure they support military operations until emergency relief is received, when applicable. Transfers records that reflect the status of allotted funds to DFAS.
  - f. Distributes and controls funds.
  - g. Centralizes fund control at the highest practical level of command.
  - h. Decentralizes funding execution down to the lowest practical level of command, depending on METT-T.
  - i. Provides funding to support the mobilization of RC personnel (USAR, ARNG, and Individual Mobilization Augmenters) for operations in theater.
  - j. Provides support to non-Army activities as directed. Support provided to other nations, other services, DOD activities, US agencies, or contractors may require the RM to fund them directly or on a reimbursable basis.
  - k. Plans, develops, administers, and supervises the preparation, analysis, justification, and execution of programs and budgets.
  - l. Establishes wartime budget formulation procedures.
  - m. Develops and prepares the budget.
  - n. Monitors execution of the budget at all echelons.
  - o. Reports budget execution through command structure.
6. Civilian Pay Customer Service Representative. The Civilian payroll section provides the following:



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- a. Provides liaison service between civilian employees, supervisors, timekeepers and DCPS (Defense Civilian Payroll System).
- b. Reviews time and attendance records to ensure accuracy of payroll transactions affecting entitlement to overtime, differentials, special pay, etc.
- c. Receives documents from employees authorizing changes affecting their payroll accounts.
- d. Maintains functional knowledge of multiple computerized systems and how they interrelate, policies and procedures to effectively assist employees in the resolution of payroll-related problems.
- e. Serves the civilian employee work force by answer questions regarding payroll adjustments and transmits pertinent records to the Defense Finance and Accounting Services, Denver (DFAS-DE) for resolution.

7. G8 Phone Roster. The G8 staff sections can be reached using the following numbers:

G8:	(907) 384-1144/0343.
Program and Budget Chief at FRA:	(907) 384-2312/2126.
Program and Budget at FWA:	(907) 353-7912/7975.
Management Accounting Office:	(907) 384-1056/2331.
Manpower Management Division:	(907) 384-2323/2104.
Civilian Pay Customer Service:	(907) 384-2197/1188.
Information Technology Office:	(907) 384-2276/2143.